

NOTICE

To the Citizens of Tremont:

The records of the Town are kept at the Town Office.
Residents may examine these records by calling the Town Office
during regular business hours, Monday –Friday, 8:00am – 4:00 pm.

To the Taxpayers of Tremont, Maine:

All taxpayers should read and comply with the following provision
of the law on tax assessments.

Title 36, Chapter 105 and 706, M.S.R.A., 1981

Before making an assessment, the assessor may give reasonable notice in writing
to persons liable to taxation in the municipality to furnish to the assessor a true
and perfect list of all their estates, not by law exempt from taxation, of which
they were possessed on the first day of April of the same year. The notice to
owners may be by mail directed to the last known address of the tax payer or by
any other method that provides reasonable notice to the taxpayer.

If notice is given by mail and the taxpayer does not furnish the list, he is barred of
his right to make an application for the assessor or any appeal there from for any
abatement of his taxes, unless he furnishes the list with his application and satisfies the
assessor he was unable to furnish at the time appointed.

TOWN OF TREMONT MONTHLY BOARD MEETING SCHEDULE

All meetings are held at the Tremont Town Office at the time indicated unless otherwise
posted. Please contact the Town Office for more information.

| | |
|--------------------|--|
| Board of Selectmen | 1 st and 3 rd Monday 6:00PM |
| Planning Board | 2 nd and 4 th Tuesday 6:00PM |
| Harbor Committee | Last Thursday of each month 5:00PM |

*Please bring your copy of the Annual Report to the Town Meeting. Upon arrival please check in
with the Registrar of Votes to receive your voting card.*

ADMINISTRATIVE TOWN OFFICIALS

Dana Reed

Town Manager
Treasurer
G.A. Administrator
Road Commissioner

Katie Dandurand

Town Clerk
Tax Collector
Deputy Treasurer
Deputy Registrar of Voters

Janice Sprague

Bookkeeper
Deputy Clerk

Beatrice Grinnell

Deputy Clerk

John Larson

CEO
Plumbing Inspector
E-911 Officer

Justin Seavey
Jimmy Schlaefer
Heath Higgins
Janet Patton
Keith Higgins

Harbormaster
Public Works Foreman
ACO
Registrar of Voters
Fire Chief
Emerg Management Director
Health Officer
Acadia Disposal District

Terri Lanpher
Carey Donovan

TREMONT BOARD OF SELECTMEN

Katharine Thurston-Chairman-2017
Stewart Murphy-Vice Chairman-2017
Christopher Eaton-2018
Kevin Buck-2018
James Thurlow-2019

Town Manager's 2016 Annual Report



The Year 2016, my second full year with the Town, has been an exciting one: a year full of changes, upgrades, and fond goodbyes.

Several long-time employees moved on to other endeavors this year: Equipment Operator Austin “Peppy” Seavey, Town Clerk McKenzie Jewett and Assessor/Code Officer Debbie Nickerson. I want to recognize each of them for their many years of service to the Town. As anyone who has worked in municipal government knows, these are very difficult positions and my hat is off to them for their many years working on behalf of their fellow citizens.

It was not easy to fill their shoes, but we are proud of our new colleagues and welcome them to our public service team! Filling the Public Works Department slot is Troy Bridges, who comes to us with 14 years of road maintenance experience with the Maine Department of Transportation. In the Town Clerk/Tax Collector slot is Katie Dandurand, most recently a customer service representative at the Maine Bureau of Motor Vehicles, who also has 12 years of well-rounded clerical and administrative experience. For the assessing and code enforcement duties, the Selectboard and I decided to split the two positions, so we could hire experts in both. John Larson, who works for several area municipalities, is our new part-time Code Enforcement Officer and is available every Tuesday afternoon and Thursday morning. For the assessing, we’ve contracted those duties to RJD Appraisals, assessors to a number of area towns.

One of our major responsibilities every winter is keeping your roads safe and clear. Although 2016 was much less severe than the previous year, we still needed to purchase 300 tons of rock salt and nearly 1000 cubic yards of winter sand. Helping us spread all that material were Public Works Foreman and snowfighter-in-chief Jimmy Schlaefer, assisted by fulltime Town employees Troy Bridges and Harbor Master Justin Seavey. But we couldn’t have done it without frequent help from our cadre of part-time snowfighters: Brian Gordius, Matt Grinnell, Scott Harper, Steve “Fogger” Harper, Wayne “Coolie” Rich, John Thurston and Jerry Walls. Despite their dedication, we can always use another plowtruck driver or two. So if you have some free time in the winter, please join our team. We respect your other time commitments and even train those who have never plowed before. Just stop by the Town Office to apply.

It was a good year for road improvements, too. In the spring, we finished the final paving of the Lopaus Point Road, which had been repaired and patched the previous fall. Contractor R.F. Jordan Construction overlaid the entire 7/10 mile with new pavement, then dressed the shoulders. We also overlaid the turnaround area at the south end of the Steamboat Wharf Road at the same time. The northerly 8/10 of a mile of the Kelleytown Road was next. This road was upgraded and repaired several years ago, but funds were insufficient to finish the final topcoat of paving. In the summer and fall of 2016, we repaired the shoulders, replaced some culverts, and fixed the failing areas of pavement, before overlaying the entire length of the project. At year end, we were engineering the repair and overlay of the Crocket Point Road and a full-depth reconstruction of the Dow Point Road, both of which are expected to go out to bid in the late spring of

2017. Next up on our Road Improvement Program is the reconstruction of the entire half-mile length of the Dodge Point Road in 2018 and heavy repairs and overlay for the Cape Road from Tremont Road to the Seal Cove Landing and Algerine Coast the year after. Of course, our two man Public Works crew is always busy clearing brush, replacing culverts, sweeping streets, fixing road signs and taking care of the myriad of tasks dreamed up by their Town Manager. Jimmy and Troy are very patient, and I appreciate it!

Other Public Works projects this year included replacing the front porch, door, and five new windows at the Wharf House, as well as finishing the vinyl siding on the front of the building, and installing our 11 new village entrance signs. I'd like to thank Muriel Davisson and the Tremont Historical Society for their help with that last project.

Other volunteers on my "Thank You" list, are the Library Trustees, who have been very busy planning the fundraising and design for the renovation of the existing Bass Harbor Memorial Library and the construction of a very exciting addition to the building, all without local taxpayer dollars. Very impressive! Over the last year, we have amended the Library bylaws, expanded the library budget document, setup a Library Capital Reserve and written the first-ever Library Ordinance, all in preparation for their upcoming building project. Thank you for taking on this project.

Katie Dandurand, our new Town Clerk/Tax Collector, has been quite busy since her arrival in July. She has attended a ton of training, reorganized our filing system, and rebuilt our Town website. At year-end she had completed her six-month probationary period with the BMV, and had the Town staff ready for the return of our license plate-issuing certification from the State.

At the dock, Harbor Master Justin Seavey has tuned-up our mooring registration system, wharf use permitting, and all of our administrative systems. Justin was of invaluable help to the Harbor Committee as he worked with the Town Attorney to prepare the Harbor Ordinance and Wharf Ordinances for Town Meeting action. He also supervised the \$59,000 reconstruction of a large chunk of the Town Wharf. He even got us a State grant to pay for the engineering and found another grant expected to pay for half of the \$230,000 of wharf repairs still needed. In his spare time, he even built several new floats.

Financially, your Town is in good condition. We made the last payment on the Closson Lot at the Town Wharf this year, the Municipal Budget increase was very modest and we have a much better handle on our reserve accounts; where they came from, what they can be used for and how they can be used. Our fund balances are stable.

Yes, it's been a very good year, and I would like to express my appreciation to the Selectmen, my staff and the legions of volunteers who have helped us get here. Thank you for all you have done for me and for the citizens of our community.

Respectfully submitted,

Dana

Dana J. Reed
Town Manager
Treasurer, Road Commissioner



Town Of Tremont Office of the Town Manager

P.O. Box 159

Bernard, ME 04612

Tel. 207-244-7204

Fax 207-244-0758

Dana J. Reed, Town Manager

www.tremont.maine.govtremont@roadrunner.com

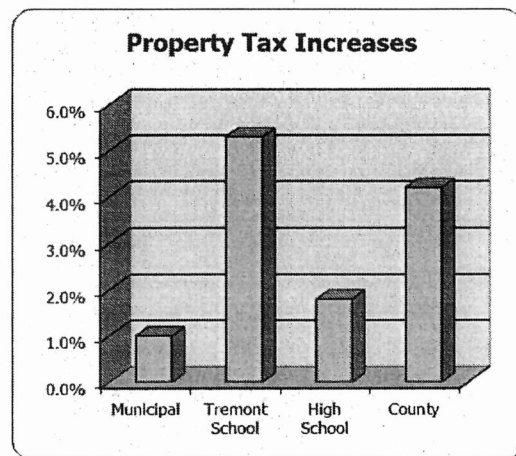
March 15, 2017

Budget Message

I am pleased to report that the Municipal Budget is expected to increase property taxes next year by only 1%, far less than the 2.5% increase of the Consumer Price Index (CPI-U) last year and only slightly more than the 0.3% cost of living adjustment received by those on Social Security.

By contrast, property taxes for the School Department are rising 5.3%, Hancock County 4.2% and MDI High School 1.8%. Fortunately, we expect taxable property values to remain nearly constant, so the bottom line is estimated at a blended property tax rate increase of only 3.1%.

Looking at the breakdown another way, property taxes for the Tremont Consolidated school expenses will increase \$125,000, our share of the High School budget will go up \$18,000 and the Hancock County assessment will increase \$9,000. The property taxes needed to fund the Municipal Budget will increase \$11,000.



Municipal General Fund

Fund Balance

Essential to the analysis of any budget is a look at “fund balance”, that is, how much money the Town has “in the bank”, so to speak. Although sometimes mistakenly called “surplus”, fund balance isn’t really just excess money we have laying around. “Fund balance” is the term used in the auditor’s report, so that’s what I use. Fund balance is generated when we receive more revenues than budgeted or spend less than budgeted. Some of our fund balance is “nonspendable”, such as trust funds; some of it can be used for specific purposes, such as only for roads; Town Meeting has “committed” some of our fund balance, such as for reserves; and some of it has been “assigned” by the Selectmen, such as for encumbrances to be carried over to the following fiscal year. The annual Town Audit contains a detailed explanation of fund balance, but for our budgeting purposes, we are most interested in what is known as “unassigned” fund balance.

The final FY16 audit is not yet complete, but the March 2 draft shows that we ended FY16 (the year ending June 30, 2016) with our expenses \$65,000 under budget and revenues \$43,000 over budget, so our budget surplus for the year was about \$103,000. Added to the \$178,000 of unassigned fund balance we had at the end of FY15, this brings our total General Fund unassigned fund balance to \$281,212. While that may seem like a lot of money, the general rule of thumb is that a community should hold about 25% of its General Fund expenses in unassigned fund bal-

ance, so I would like to see it up around \$1.4 million dollars. Currently our unassigned fund balance is only 3.1% of our FY16 expenditures of \$5,672,554. Consequently, I cannot recommend using any more unassigned fund balance at this time. In other words, we need to have a balanced budget.

Revenues and expenditures are balanced in the proposed budget. However, we are planning to use some Town reserves, most notably for replacement of a school bus and the purchase of a small plow truck, with sander and other necessary equipment. We will also use some of the funds we have put aside over the years to complete the Tremont Road sidewalk project from the school to the Flat Iron Road. The last of the Museum Settlement Reserve (\$29,000) will be used to make half the payment on the Tremont Road Reconstruction bond, a source of funds that will need to be made up when doing your budget next year.

Revenues

Although often overlooked, non-property tax revenues are a very important part of any budget discussion, so I include a detailed estimate of them starting on page Budget-1 and explain the more important sources in Appendix Rev. Auto excise tax is one of our largest sources of revenue, second only to the property tax. Unfortunately, I feel we need to reduce our revenue budget from this source next year by about 2% or \$7,000. The transfer from the Municipal Revenue Sharing Fund will go up next year by about \$22,000.

Expenses

We had a lot of personnel changes this year and last, leading some expenses to go down and some to go up. For example, we contracted-out our assessing and hired a parttime code officer, allowing us to do away with our fulltime assessor/code enforcement officer. Conversely, our parttime Town Clerk was replaced with a fulltime employee. And, because we have had so much trouble hiring a fulltime laborer, we reduced this position to parttime. With all of the changes had to come some wage adjustments. I planned a 2% COLA for all employees, with some to receive a bit more if our 2015 Wage and Benefits Study suggested a wage scale adjustment or if they were new employees whom we started at the new-hire step on the wage scale.

The budget for our Road Improvement Program will rise about 5% next year, with a pavement overlay scheduled for the Crocket Point Road and major reconstruction planned for the Dow Point Road. Unfortunately, engineering the Dodge Point Road reconstruction had to be postponed due to lack of funds, as did part of the funding for the equipment replacement account.

Truck #7, the blue 2005 Ford F350 with a stake-side body and Tommy lift gate, has become very unreliable. It was out of service for over two months this year and passed inspection only after substantial work. Although we would like to keep it around for summertime work, we recommend that it be replaced in our frontline snow removal lineup with an F550, similar to the small dump truck we bought two years ago. Since it is to be purchased with reserve funds, buying this truck now will have little, if any, effect on the budget, other than to save us some money on repairs.

Elementary School Fund

Fund Balance

The School Fund usually carries very little fund balance (often called carryover), but they are having a good year this year, so the School Committee has recommended using \$19,000 more than last year to help reduce the amount of taxes raised this year.

Revenue

Other than property tax, State Aid to Education is the only substantial source of revenue for schools. Next year's budget estimates that State Aid will increase by \$5,000 or 6%. As a point of interest, of the \$2,813,309 needed to run our schools, barely 3% is contributed by the State of Maine.

Expenses

Major increases in the School Department's FY18 budget request include the hiring of two Special Ed ed-techs, as required by State and Federal Law to meet the students' EAPs, the addition of \$5,000 for the Quebec Trip, \$11,000 for social studies textbooks and \$8,000 for the increased price of heating oil. Next year, \$85,000 will be spent on a new school bus, all but \$17,000 of which has already been set aside in a reserve account. The School Committee has also asked that an additional \$10,000 be added to its Contingency Account to deal with the septic system problems recently discovered.

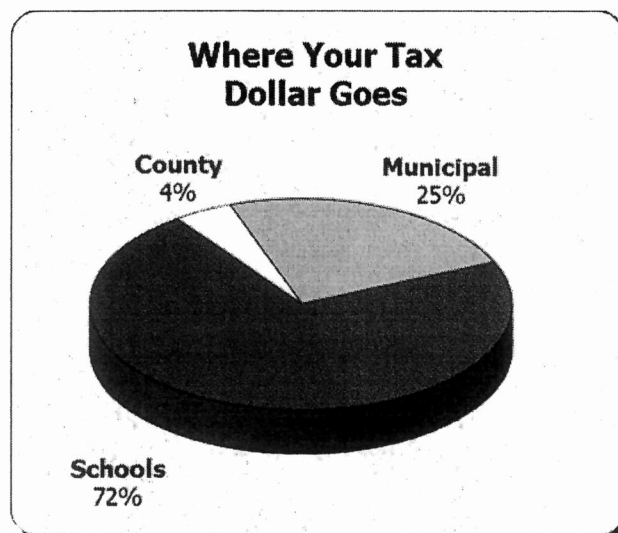
In Closing

My bottom line estimate is a blended property tax rate increase of 3.1%. If approved by Town Meeting the annual taxes on a \$250,000 home will rise \$73 per year, about \$6 per month.

Respectfully submitted,

Dana

Dana J. Reed
Town Manager



Budget Summary

As Adjusted by the Town Manager

| Account Name | Actual | Actual | Original Budget | Requested | Change from This Year | |
|--------------|-------------|-----------|-----------------|-----------|-----------------------|---------|
| | Year Before | Last Year | This Year | Next Year | Dollar | Percent |
| | Last: FY15 | FY16 | FY17 | FY18 | Change | Change |

Municipal Budget

| Expenditures | | | | | | |
|-------------------------------|---------|---------|-------------------|-------------|------------|--------|
| Administration | | | Article 17 | | | |
| Wages & Salaries | 221,564 | 227,170 | 244,045 | 232,738 | (\$11,307) | -4.6% |
| Office Operations | 69,237 | 75,923 | 64,643 | 101,791 | \$37,148 | 57.5% |
| Employee Benefits | 165,080 | 200,308 | 200,041 | 220,019 | \$19,978 | 10.0% |
| Tax Abatements | 2,646 | 3,627 | 5,690 | 3,463 | (\$2,227) | -39.1% |
| Town Office Building | 16,783 | 18,533 | 15,333 | 22,241 | \$6,908 | 45.1% |
| Property & Casualty Insurance | 28,758 | 23,801 | 28,802 | 25,837 | (\$2,965) | -10.3% |
| Total Administration | 504,068 | 549,362 | 558,554 | 606,089 | \$47,535 | 8.5% |
| Protections | | | Article 18 | | | |
| Fire Department | 71,084 | 70,000 | 76,000 | 80,200 | \$4,200 | 5.5% |
| Dispatching | 16,000 | 20,000 | 20,000 | 20,000 | \$0 | 0.0% |
| Animal Control | 3,912 | 3,886 | 5,641 | 5,131 | (\$510) | -9.0% |
| Law Enforcement | 91,155 | 90,713 | 92,040 | 94,380 | \$2,340 | 2.5% |
| Ambulance | 39,000 | 39,000 | 38,500 | 39,000 | \$500 | 1.3% |
| Emergency Preparedness | 500 | 509 | 520 | 530 | \$10 | 1.9% |
| Total Protections | 221,651 | 224,108 | 232,701 | 239,241 | \$6,540 | 2.8% |
| Debt Service | | | Article 19 | | | |
| Town Office Construction | 101,111 | 97,967 | 0 | Old Account | n/a | n/a |
| Fire Engines & Hinton Estate | 115,464 | 112,302 | 109,736 | 106,137 | (\$3,599) | -3.3% |
| 2013 Snowplow Truck | 46,828 | 45,903 | 0 | Old Account | n/a | n/a |
| Tremont Road - MPI Bond | 42,000 | 49,501 | 49,380 | 47,832 | (\$1,548) | -3.1% |
| Total Debt Service | 305,403 | 305,673 | 159,116 | 153,969 | (\$5,147) | -3.2% |
| Recreation | | | Article 20 | | | |
| Recreation Board | 1,728 | 10,333 | 6,672 | 6,830 | \$158 | 2.4% |
| Harbor House | 18,575 | 18,575 | 20,275 | 20,275 | \$0 | 0.0% |
| Total Recreation | 20,303 | 28,908 | 26,947 | 27,105 | \$158 | 0.6% |
| Public Works | | | Article 21 | | | |
| Wages | 118,018 | 120,203 | 161,928 | 150,433 | (\$11,495) | -7.1% |
| Summer Roads | 16,383 | 237,136 | 239,466 | 249,541 | \$10,075 | 4.2% |
| Winter Roads | 93,789 | 54,688 | 78,153 | 69,934 | (\$8,219) | -10.5% |
| Town Garage Buildings | 10,079 | 6,046 | 7,075 | 11,695 | \$4,620 | 65.3% |
| Equipment | 46,667 | 94,708 | 22,868 | 25,135 | \$2,267 | 9.9% |
| Street Lights | 10,711 | 10,572 | 10,893 | 10,604 | (\$289) | -2.7% |
| Seal Cove Fishway | 0 | 0 | 101 | 501 | \$400 | 396.0% |
| Cemeteries | 6,120 | 4,194 | 8,650 | 7,982 | (\$668) | -7.7% |
| Total Public Works | 301,767 | 527,547 | 529,134 | 525,825 | (\$3,309) | -0.6% |
| General Assistance | | | Article 22 | | | |
| Miscellaneous | 0 | 3,080 | 1,294 | 2,369 | \$1,075 | 83.1% |

| Account Name | Actual Year Before Last: FY15 | Actual Last Year FY16 | Original Budget This Year FY17 | Requested Next Year FY18 | Change from This Year Dollar Change | Percent Change |
|---|-------------------------------------|-----------------------------|--------------------------------------|--------------------------------|---|-------------------|
| Committees | | | | | | |
| Article 23 | | | | | | |
| Planning Board | 1,615 | 1,730 | 5,160 | 6,000 | \$840 | 16.3% |
| Board Of Appeals | 0 | 0 | 1 | 1 | \$0 | 0.0% |
| Memorial Day Flags— VFW | 550 | Old Acct. | 0 | Account Moved to Cemeteries | | |
| Historical Society | 0 | 2,500 | 2,500 | 2,500 | \$0 | 0.0% |
| Miscellaneous | 2,165 | 4,230 | 7,661 | 8,501 | \$840 | 11.0% |
| Donations to Third Parties | | | | | | |
| Article 24 | | | | | | |
| Island Explorer | 3,000 | 3,000 | 3,000 | 3,000 | \$0 | 0.0% |
| Campfire Coalition | 3,000 | 3,000 | 3,000 | 3,000 | \$0 | 0.0% |
| Down East Horizons | 1,600 | 1,600 | 1,600 | 1,600 | \$0 | 0.0% |
| WHCA: Wash.-Hanc.Comm.Agn | 0 | 780 | 897 | 2,211 | \$1,314 | 146.5% |
| WIC Program | 875 | 720 | 0 | 1,120 | \$1,120 | n/a |
| Hospice | 600 | 600 | 800 | 800 | \$0 | 0.0% |
| Island Connections | 1,500 | 1,500 | 1,500 | 1,500 | \$0 | 0.0% |
| Bar Harbor Food Pantry | 1,500 | 1,500 | 1,500 | 2,000 | \$500 | 33.3% |
| Eastern Area Agency On Aging | 200 | 0 | 0 | 0 | n/a | n/a |
| Total Third Party Donations | 12,275 | 12,700 | 12,297 | 15,231 | \$2,934 | 23.9% |
| Solid Waste | | | | | | |
| Article 25 | | | | | | |
| Landfill Remediation | 9,875 | 2,499 | 0 | 2 | \$2 | #DIV/0! |
| Trash Disposal | 191,996 | 168,905 | 194,155 | 190,691 | (\$3,464) | -1.8% |
| Total Solid Waste | 201,871 | 171,404 | 194,155 | 190,693 | (\$3,462) | -1.8% |
| Contingency | | | | | | |
| Article 26 | | | | | | |
| Contingency | 1,163 | 866 | 12,713 | 12,751 | \$38 | 0.3% |
| Transfers to Reserves | | | | | | |
| Article 27 | | | | | | |
| Community Building | 5,000 | 9,499 | 5,000 | 5,000 | \$0 | 0.0% |
| Town Truck | 5,000 | 0 | 27,500 | 27,583 | \$83 | 0.3% |
| State Road | 420,000 | 21,068 | 0 | Old Account | n/a | n/a |
| Town Equipment | 15,000 | 2,491 | 38,015 | 15,000 | (\$23,015) | -60.5% |
| Tremont Rd. Sidewalk | 45,000 | 0 | 0 | 0 | \$0 | n/a |
| Landfill Remediation | 0 | 0 | 395 | 0 | (\$395) | -100.0% |
| School Bus Reserve | 17,000 | 17,000 | 0 | 0 | n/a | n/a |
| Total Transfers to Reserves | 507,000 | 60,058 | 70,910 | 47,583 | (\$23,327) | -32.9% |
| Interfund Transfers | | | | | | |
| Article 28 | | | | | | |
| To Library Operating Fund | 45,300 | 49,933 | 53,378 | 54,199 | \$821 | 1.5% |
| Total Expenditures | | | | | | |
| Total Expenditures | 2,122,966 | 1,937,869 | 1,858,860 | 1,883,556 | \$24,696 | 1.3% |
| Other Revenues | | | | | | |
| Article 29 | | | | | | |
| Taxes Other Than Property Tax | 386,961 | 426,682 | 432,659 | 432,603 | (\$56) | 0.0% |
| Intergovernmental Revenues | 44,621 | 51,448 | 45,675 | 54,154 | \$8,479 | 18.6% |
| Licenses and Permits | 39,637 | 38,534 | 37,471 | 39,897 | \$2,426 | 6.5% |
| Local Sources | 30,849 | 15,817 | 28,303 | 27,274 | (\$1,029) | -3.6% |
| Transfers In & Other Sources | 168,584 | 202,288 | 149,348 | 152,745 | \$3,397 | 2.3% |
| Non-Property Tax Revenue | \$670,652 | \$734,769 | \$693,456 | \$706,673 | \$13,217 | 1.9% |
| Property Taxes Needed For Municipal Budget | 1,452,314 | 1,203,100 | 1,165,404 | 1,176,883 | \$11,479 | 1.0% |

| Account Name | Actual Year Before Last: FY15 | Actual Last Year FY16 | Budget This Year FY17 | Requested Next Year FY18 | Change from This Year Dollar Change | Percent Change |
|--------------|-------------------------------------|-----------------------------|-----------------------------|--------------------------------|---|-------------------|
|--------------|-------------------------------------|-----------------------------|-----------------------------|--------------------------------|---|-------------------|

Education Budget

| | | | | Total of Articles 12, 13 & 14 | | |
|---|-----------|-----------|-----------|--|-----------|------|
| Tremont Consolidated School | 2,565,919 | 2,493,178 | 2,371,098 | 2,496,196 | \$125,098 | 5.3% |
| High School Tax Assessment | 956,446 | 1,032,089 | 1,042,534 | 1,060,827 | \$18,293 | 1.8% |
| Property Taxes Needed For Education Budget | 3,522,365 | 3,525,267 | 3,413,632 | 3,557,023 | \$143,391 | 4.2% |

County Budget

| | | | | | | |
|--|---------|---------|---------|---------|---------|------|
| Property Taxes Needed For County Budget | 210,929 | 209,416 | 214,033 | 223,014 | \$8,981 | 4.2% |
|--|---------|---------|---------|---------|---------|------|

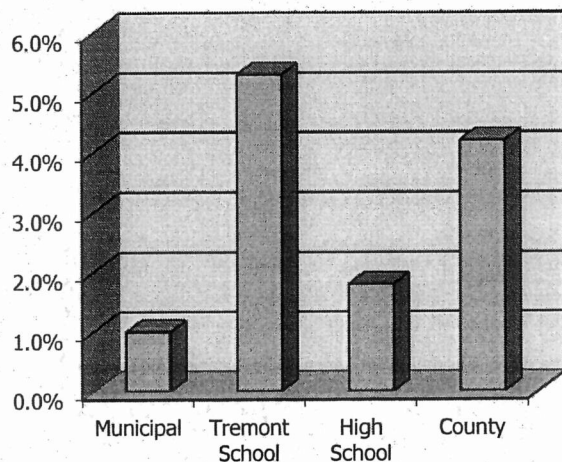
Assessor's Overlay

| | | | | | | |
|------------------------------|--|--|--|--------|-----|-----|
| Assessor's Overlay Allowance | | | | 18,874 | n/a | n/a |
|------------------------------|--|--|--|--------|-----|-----|

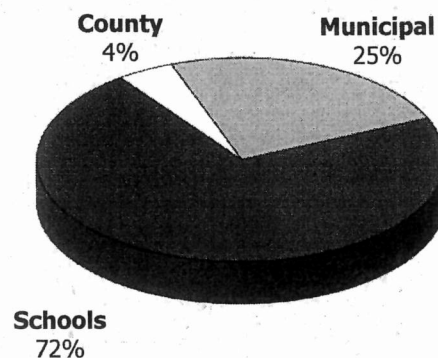
Total Property Taxes

| | | | | | | |
|---------------------------------------|-----------|-----------|-------------|-------------|-----------|------|
| Total Property Taxes | 5,185,608 | 4,937,783 | 4,793,069 | 4,975,794 | \$182,725 | 3.8% |
| Total Valuation Base | | | 507,228,427 | 508,000,000 | | |
| Tax Rate | | | \$9.50 | \$9.79 | \$0.29 | 3.1% |
| Taxes on a Home Assessed at \$250,000 | | | \$2,375 | \$2,448 | \$73 | 3.1% |

Property Tax Increases



Where Your Tax Dollar Goes



~ ~ End of Budget Summary ~ ~

TOWN CLERK

I am excited and eager to be serving the residents of Tremont as your new Town Clerk. I have met many residents in my first six months and look forward to meeting many more of you in the near future. You have all been so kind and patient with the office transition.

Getting adjusted and learning the job has been an amazing experience! It is truly a privilege to serve a community such as Tremont, and I am very grateful for the opportunity. I look forward to what is to come!

The most exciting news I have to share with you all, is that the Town has received license plates back in the office! The staff has worked extremely hard to make this happen for the residents. Without the help from the whole team, this wouldn't be possible, and for that I thank them. You can once again register your new vehicle and receive your license plates immediately here at the town office.

We have also created a new Town website which is up and running! If you haven't visited the site yet there is a variety of new user friendly functions. You can renew motor vehicle, boat, ATV and snowmobile registrations as well as hunting & fishing licenses. Registering your dog or even requesting a vital record online is now available. Go to www.tremont.maine.gov and check it out!

The Town is always looking for volunteers; we have a broad range of committees and boards. If you are interested in volunteering your time, please contact the Town Office.

The Town Office is open Monday-Friday, 8 a.m. - 4 p.m. Come on in and visit!!

Respectfully submitted,
Katie
Katie Dandurand
Town Clerk

Dear Friends of Tremont,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at www.king.senate.gov/contact.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.
United States Senator

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Hancock County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at (207) 945-0417 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



Annual Town Report Letter

A Message from Senator Brian D. Langley

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a fourth term and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127th Legislature, as well as my hopes for the upcoming 128th Legislature.

Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential to tackle this awful epidemic.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state to keep our young people living and working here. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. It is my hope the Legislature can once again work together to find good solutions to the issues facing our state.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or senatorbrianlangley@gmail.com if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Senator Brian D. Langley, District 7



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Walter A. Kumiega III

36 Cedar Lane

Little Deer Isle, ME 04650

Residence: (207) 348-2548

Cell Phone: (207) 479-5459

Walter.Kumiega@legislature.maine.gov

Dear Tremont Residents,

It is an honor to serve once again as your State Representative. I hope to retain your trust and build upon the work I've done representing island communities over the past six years.

This year the Legislature is taking up roughly 2000 bills, but our chief focus is on passing a balanced budget for the next two fiscal years, addressing rising property taxes, fighting the heroin crisis and implementing the four citizen initiatives passed by voters in November of 2016.

This year I am once again co-chairing the Legislature's Marine Resources Committee. As someone who represents many of Maine's island communities, I want to make sure Maine manages its resources in a way that balances harvesting and sustainability and also puts more emphasis on maximizing the economic impact for coastal communities. Many people depend on marine life to make a living, and it's important not to let them down. The committee clerk maintains a list of interested parties that get email notification of the committee schedule. Please let me know if you would like to be added to that list.

I am also continuing to fight to make sure coastal and island communities have affordable access to ferry transportation, well-maintained roads and the same basic services – like affordable electricity rates – as their neighbors further inland.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is wkumiega36@gmail.com. My cellphone is [207-479-5459](tel:207-479-5459) for voice or text message. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

Walter Kumiega
State Representative

2014 UNPAID TAXES

| | |
|------------------------------------|--------------------|
| MURPHY, DONALD | \$2,716.27 |
| NEW CINGULAR WIRELESS PCS, LLC | \$728.05 * |
| PETERSON, CHRIS | \$4,768.03 |
| PETERSON, CHRIS & PINKHAM, VANESSA | \$1,066.71 |
| THURSTON, PATRICIA | \$2,364.65 * |
| TOZIER, DEAN R. | \$771.89 * |
| Total for 6 Accounts: | \$12,415.60 |

2015 UNPAID TAXES

| | |
|---|--------------|
| COUSINS, ROBERT L. & COUSINS, JUDY A. | \$302.52 * |
| FALLON, LORIE & FALLON, TIM | \$815.58 ** |
| GEKAS, SHARON A. & GEKAS, GEORGE A. | \$1,867.92 * |
| GLEASON, LINDA A. & OXLEY, DANIEL R. | \$941.63 * |
| GOODWIN, HOWARD | \$3,033.52 * |
| GORDIUS, ALAN | \$3,939.16 * |
| GORDIUS, ALAN H. | \$4,868.27 * |
| GRAHAM, LINDA | \$721.08 * |
| GRAY, ALDEN & GRAY, MARGARET | \$820.97 * |
| HANLEY, PATRICK E. | \$1,800.34 * |
| HARKINS, NORMAN & BRENDA | \$2,862.72 * |
| HIGGINS, LINDA | \$4,292.98 * |
| LAWSON, DAVID R. SR. & LAWSON, DIANA H. | \$2,796.09 * |
| LIZZOTTE, SUSAN | \$3,519.66 * |
| MANNING, DOROTHY | \$1,955.20 * |
| MURPHY, DONALD | \$2,790.45 |
| MURPHY, LORRIEANN & MURPHY, EDDIE | \$1,056.13 * |
| NELSON, WILLIAM | \$842.15 * |
| NEW CINGULAR WIRELESS PCS, LLC | \$747.36 * |
| PATTON, WAYNE & PATTON, JANET | \$2,662.82 * |
| PETERSON, CHRIS | \$4,580.15 |
| PETERSON, CHRIS & PINKHAM, VANESSA | \$1,121.82 |
| SCHLAEFER, DAVID | \$1,762.81 * |
| SCHLAEFER, DAVID | \$2,658.13 * |
| SEAVEY, MAURICE & SEAVEY, CAROL | \$1,802.22 * |
| SHEPARD, BRIAN C | \$2,697.55 * |
| SMITH, WENDY, LONG, TANYA, LONG, GARRETT | \$2,482.63 * |
| STANLEY, GLENDON | \$2,005.88 |
| TAYLOR, ELIZABETH M. | \$2,491.08 * |
| THURSTON, KAY | \$225.56 * |
| THURSTON, WILLIAM H. | \$2,429.13 * |
| TOZIER, DEAN R. | \$792.41 * |
| WARD, STEPHEN A. & WARD, W. AUSTIN | \$2,368.13 * |
| WARD, W. AUSTIN | \$3,007.25 * |
| WEHRFRITZ, CARL P. & WEHRFRITZ, EVELYN A. | \$1,062.70 * |
| WEHRFRITZ, EVELYN A. | \$2,220.79 * |

| | |
|-------------------------------|--------------------|
| WEHRFRITZ, EVELYN A. | \$2,475.12 * |
| Total for 37 Accounts: | \$78,819.91 |

2016 UNPAID TAXES

| | |
|---|---------------|
| BUTLER, CARROLL & CORLISS, SUSAN | \$217.42 * |
| BUTLER, PATRICIA S. | \$2,381.61 * |
| BUTLER, ROBIN DEAN | \$639.01 * |
| CARTER, STEVE I | \$2,285.43 * |
| CONNERS, MICHAEL | \$688.54 * |
| CONNOLLY, SUSAN | \$1,251.92 * |
| CONNOLLY, SUSAN | \$1,522.81 * |
| COUSINS, ROBERT L. & COUSINS, JUDY | \$258.65 ** |
| FALLON, LORIE & FALLON, TIM | \$1,082.12 |
| GEKAS, SHARON A. & GEKAS, GEORGE A. | \$1,869.27 * |
| GLEASON, LINDA A. & OXLEY, DANIEL R. | \$915.27 * |
| GOODWIN, HOWARD | \$3,059.82 ** |
| GORDIUS, ALAN | \$4,072.72 ** |
| GORDIUS, ALAN | \$3,272.81 |
| GORDIUS, ALAN H. | \$5,077.77 |
| GOTT, MICHAEL L JR. | \$3,011.73 * |
| GRAHAM, LINDA | \$685.60 |
| GRAY, ALDEN & GRAY, MARGARET | \$1,207.75 * |
| GRIERSON, SCOTT T | \$1,082.12 * |
| GRIERSON, SCOTT T | \$346.00 * |
| GRIERSON, SCOTT T. | \$351.89 * |
| GRIERSON, SCOTT T. & GRIERSON, RINA C. | \$1,080.16 * |
| GRIERSON, SCOTT T. & GRIERSON, RINA C. | \$1,356.94 * |
| HANLEY, PATRICK E. | \$1,789.77 |
| HARKINS, NORMAN & BRENDA | \$2,817.39 ** |
| HICKS, TRACEY | \$1,973.31 * |
| HIGGINS, LINDA | \$4,476.11 * |
| HINCKLEY, CATHY L. | \$776.54 * |
| HODGDON, BENJAMIN & BENJAMIN II | \$784.73 * |
| HODGDON, BENJAMIN & BENJAMIN II | \$1,728.92 * |
| JACOBS, JOSEPH & JACOBS, CYNTHIA | \$3,383.71 * |
| JACOBS, LISA JEAN | \$421.58 |
| LAWSON, DAVID R. SR. & LAWSON, DIANA H. | \$2,910.64 * |
| LAWSON, HEIDI & LAWSON, ADAM | \$2,027.29 * |
| LIZZOTTE, SUSAN | \$3,602.59 |
| MANNING, DOROTHY | \$1,946.81 ** |
| MAYER, DOROTHY | \$352.52 * |
| MAYER, DOROTHY | \$803.38 ** |
| MCKEE, MARK | \$2,445.41 |
| MURPHY, DONALD | \$2,792.86 |
| MURPHY, LORRIEANN & MURPHY, EDDIE | \$1,002.62 |
| NELSON, WILLIAM | \$781.78 |

| | |
|---|---------------------|
| NEW CINGULAR WIRELESS PCS, LLC | \$768.04 * |
| PACKARD, DAVID ESTATE OF | \$734.67 * |
| PATTON, TRACI | \$1,412.88 * |
| PATTON, WAYNE & PATTON, JANET | \$2,771.26 ** |
| PELLETIER, WILLIAM & PELLETIER, JENNIFER | \$455.42 * |
| PETERSON, CHRIS | \$4,567.39 |
| PETERSON, CHRIS | \$310.67 |
| PETERSON, CHRIS & PINKHAM, VANESSA | \$1,079.17 |
| PRAY, GEORGE T & PRAY, PATRICIA A. | \$817.12 * |
| RICH, SANDY W. | \$1,752.48 * |
| RICH, SANDY W. | \$1,146.90 * |
| ROGERS, ROBERT A. & ROGERS, DEBORAH J. | \$523.22 ** |
| SCHLAEFER, DAVID | \$1,752.48 * |
| SCHLAEFER, DAVID | \$2,675.08 * |
| SEAVEY, MAURICE & SEAVEY, CAROL | \$1,761.31 |
| SHEPARD, BRIAN C | \$2,700.60 |
| SHOWN, ELAINE P | \$1,261.73 |
| SMITH, WENDY, LONG, TANYA, LONG, GARRETT | \$2,354.13 |
| STANLEY, GLENDON | \$1,983.13 |
| TAYLOR, ELIZABETH M. | \$2,496.45 * |
| THURSTON, KAY | \$201.72 |
| THURSTON, WILLIAM H. | \$2,526.87 ** |
| TOZIER, DEAN R. | \$815.15 * |
| TRUST, DAVID K. | \$883.86 * |
| VARNUM, JOHN JR. | \$1,647.46 * |
| WARD, STEPHEN A. & WARD, W. AUSTIN | \$2,342.35 * |
| WARD, W. AUSTIN | \$3,019.58 * |
| WEDGE, HEATH | \$1,258.56 |
| WEHRFRITZ, CARL P. & WEHRFRITZ, EVELYN A. | \$989.86 * |
| WEHRFRITZ, EVELYN A. | \$2,096.98 * |
| WEHRFRITZ, EVELYN A. | \$2,407.13 * |
| WILCOMB, DAVID E. & ALLEY, WENDY | \$1,532.62 * |
| WILLIAMS, AMANDA M. | \$1,253.88 |
| YOUNG, JENNIFER LEE | \$1,325.15 ** |
| Total for 76 Accounts: | \$130,160.62 |

*=paid after 6/30/16

**=partial pmt after 6/30/16

Assessor's Report

RJD Appraisal has enjoyed serving the Town of Tremont as its Assessor/Assessing Agent over the last 6 months. We are available at the Town Office one day a week for appointments. Please call the office to schedule an appointment. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations that include any additions and deletions. We are also responsible for maintaining accurate records of property ownership. Part of the assessment process includes conducting an annual "ratio study", which compares the actual selling price of property to assessments. The most recent study conducted for the state valuation purposes indicated the assessed values, on average, to be at approximately 100% of market value.

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTION CHANGES FOR 2017 (FY18)

Beginning in 2017 (FY18) the homestead exemption will increase from \$15,000 to \$20,000. To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence.

The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

IMPORTANT CHANGES FOR VETERANS EXEMPTIONS IN 2016, the Law was amended to remove the requirement that a Vietnam veteran serve on active duty for 180 days (any part of which must have occurred after February 27th, 1961 and before May 8th, 1975) in order to qualify for the exemption. The law now only requires that the veteran served on active duty after February 27th, 1961 and before May 8th, 1975, regardless of number of days. **Veterans that previously did not qualify under the old law requirements that now qualify under the new law requirements must re apply to the Assessor's office prior to April 1st of the year it will go into effect.*

Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

BLIND EXEMPTION

Residents of Tremont who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted,

Matthew Caldwell CMA
Kevin McCormick CMA
Assessor Agents RJD Appraisal
Town of Tremont

FIVE YEAR TOWN VALUATION COMPARISONS

| | 2016 (FY-2017) | 2015 (FY-2016) | 2014 (FY-2015) | 2013 (FY-2014) | 2012 (FY-2013) |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| State Valuation | \$ 510,350,000 | \$ 503,400,000 | \$ 518,500,000 | \$ 520,400,000 | \$ 508,800,000 |
| Increase/Decrease | \$ 6,950,000 | \$ (15,100,000) | \$ (1,900,000) | \$ 11,600,000 | \$ (1,050,000) |
| Increase/Decrease | 1.36% | -3.00% | -0.37% | 2.23% | -0.21% |
| Town Taxable Valuation | \$ 503,648,300 | \$ 505,008,574 | \$ 514,422,992 | \$ 513,253,602 | \$ 511,728,369 |
| Increase | \$ (1,360,274) | \$ (9,414,418) | \$ 1,169,390 | \$ 1,525,233 | \$ 2,979,475 |
| % of Increase | -0.27% | -1.86% | 0.23% | 0.30% | 0.58% |
| MIL Rate | 9.50 | 9.40 | 8.84 | 8.75 | 7.85 |
| Net Assessment | \$ 4,784,658.85 | \$ 4,747,080.60 | \$ 4,547,499.25 | \$ 4,490,969.02 | \$ 4,017,067.70 |
| Increase/Decrease | \$ 37,578.25 | \$ 199,581.35 | \$ 56,530.23 | \$ 473,901.32 | \$ (27,486.01) |
| % of Change | 0.79% | 4.20% | 1.24% | 10.55% | -0.68% |

In 2016 the Towns State Valuation increased by 1.36%. Tremont's Assessment Ratio, received from the State of Maine in June of 2016 was 99.39% with a combined Assessment Quality Rating of 11.

Code Enforcement Officer/ Local Plumbing Inspector

Name & Contact Information:

John Larson
244-7204

Office Hours:

Tuesdays 1:00pm-4:00pm
Thursdays 8:00am to 12:00pm

In an on-going effort to streamline and make the permitting process easier, check the Town's web site for applications that can be filled out on-line and e-mailed back to the Town. The Town's web site is www.tremont.maine.gov and the code enforcement office is townoftremontceo@gmail.com

In 2016 the following permits were issued:

Building Permits:

- 7 permits issued for projects in the shoreland
- 16 permits issued for new dwelling units
 - 6 stick built
 - 3 modular
 - 7mobile homes
- 15 permits issued for accessory structures
- 13 permits issued for garages
- 9 permits issued for additions
- 5 permits issued for decks
- 14 permits issued for other (demo, replacements, etc.)

The building permit fees totaled \$4,058.50

Plumbing Permits:

- 12 permits issued for internal plumbing
- 9 permits were issued for new subsurface wastewater disposal systems
- 3 permits were issued for replacement subsurface wastewater disposal systems
- 2 permit issued for tank only
- 1 permit issued for expanded field

The plumbing fees totaled \$5,285.00 of which \$3,963.75 stays with the Town, \$1,321.25 goes to the State.

It is the Code Enforcement Office's continuing goal to assist applicants through the permitting process and answer questions or address any concerns.

Respectfully submitted,

John Larson
Code Enforcement Officer
Local Plumbing Inspector

Bass Harbor Memorial Library 2016/2017

Town of Tremont Annual Report

Fiscal Year 2016/2017 was a year of change and progress for the Bass Harbor Memorial Library. Staff and Trustees continued to offer enriching and entertaining adult and children's programming to the community, while the Board of Trustees approved a concept-plan to expand the library with a 700 sq. foot addition.

The Tremont community responded with enthusiasm to longer operating hours. Our later Thursday evenings allowed for more program offerings such as films, art openings and book discussions. We hosted many events in 2016/2017 surrounding our celebration of EB White, many in the Tremont School as well as at the library. We also started a Saturday pre-K storytime bringing families to Bernard from all over the island. We hosted our first free tax day with preparers from AARP.

As of March 1, 2017 the library welcomed 2,340 patrons through the doors. Patrons checked out 189 titles and offered 19 adult and 24 children's programs. Our Summer Art Camp was once again a big hit with 30 children attending the week long camp. During Ruth Moore Days our events centered around the author's novel "Spoonhandle." We hosted two book fairs in 2016, our traditional summer fair in August and our Holiday book fair in December. Our annual Open Houses for Halloween and year-end Holiday brought in over 300 adults and children and was a fun way for library staff and trustees to meet local families. Despite the lack of snow, the library was full of people for our Winter Tracking Workshop in January 2017.

The library continues to support local artists with our monthly shows. Tremont residents Nancy Diedrickson and Art Paine were among many artists who had their work gracing our walls. We participated in the island-wide Women's History Project in March 2017 with art, discussions and workshops addressing the theme "Making Connections."

In addition to all of the library sponsored programs, we serve as a community meeting space for several other groups including the Tremont Historical Society and the local Boy Scout Troop. A book club meets here regularly after hours.

We thanked long time Library Director Clara Baker for her ten years of service to our community following her resignation in July.

Bass Harbor resident Lisa Taplin Murray was welcomed as the new Library Director, starting in November. Ms. Murray comes to the Library from the Southwest Harbor Public Library where she served as a Librarian for eleven years. As a result we have solidified a strong collaborative

relationship with their staff. With two children at the Tremont School she also has close ties with the faculty and administration there and recently obtained an ILEAD grant to help students and teachers enhance their research skills.

The Trustees and Staff thank the Town of Tremont community for its support through the year and invite all to visit during the posted hours; you can also contact the Library to be placed on our weekly emailed newsletter, keep up with the latest news and events by visiting our website www.bassharborlibrary.com or by friending us on Facebook!

Lisa T. Murray, Library Director

Peter Madeira, Chair, Library Board of Trustees

| Library Trustees Three Year Terms Nine Members | |
|---|-----------------------------|
| <i>Member</i> | <i>Term Expires June 30</i> |
| Spencer Ervin | 2017 |
| Michael Hayes, Treasurer | 2017 |
| Peter Madeira, Chair | 2017 |
| Elaine Eaton | 2018 |
| Susan Edson, Secretary | 2018 |
| Katharine Pratt | 2018 |
| Carey Donovan | 2019 |
| Rachel Kohrman-Ramos, Vice Chair | 2019 |
| Art Paine | 2019 |

Tremont Volunteer Fire Department

2016 came with a higher than normal emergency call volume for the Tremont Volunteer Fire Department. For fire emergencies, members saw calls ranging from a large industrial equipment fire to simple cooking mishaps. Both minor and serious motor vehicle accidents kept volunteers busy as did, fire alarm activations and downed utility lines. This year also presented volunteers with the not so typical rescues of retrieving a patient from a well, one needing to be lowered from a second floor balcony and setting up an offshore island landing zone for Life Flight of Maine. In all, volunteers contributed over 400 hours to the 58 calls with nearly twice as many hours devoted to training and administrative duties.

Membership

Let me get straight to the point, "we need volunteers". Emergency departments across the island need volunteers. Our doors are open to men, women and children 16-116 who live or work in Tremont. We will provide you with training and safety gear specific to the tasks you would be willing to perform.

We currently have two members enrolled in the Hancock County Fire Academy. The academy is a huge time commitment but is also rewarding to both the students and our community. Firefighters Parker Murphy and Andrew Jewett started with-in the TFD Junior Firefighter program and have worked up through the ranks.

Planning

Area fire chiefs meet 3-4 times a year to keep open communications with one another.

Some of the newest discussions are towards building an island wide training facility, updating radio communication systems and updating mutual-aid alarm protocols. These chief meetings also allow for the sharing of upcoming trainings, equipment changes and ideas on member recruitment and retention.

Seasonal Structures

Only half of Tremont's residential structures are year round homes. The other half are seasonal rentals or summer homes. This can cause for difficult access in the off season or increase accidental alarm activations.

A number of annual emergency calls to seasonal homes are due to occupants that are not familiar with the normal operations of the cooking or heating systems. Many seasonal homes are behind gated entrances. Notifying the department of lock combinations or key-holder information will prevent the delay of responding apparatus.

Apparatus

The current apparatus fleet is in great working order. Engines, hoses, ladders, rescue equipment and air packs each undergo annual testing. The annual budget provides for all typical testing and repairs. Replacement procedures for the oldest Engine is scheduled start next year.

Recognition

2016 concluded with the passing of retired Assistant Chief Harold Cummings. Harold was a longtime volunteer and TFD board member.

As Chief, I wish to take this opportunity to thank the fire department's Board of Directors and each of its Volunteers. They each sacrifice time away from their family and jobs to handle emergencies, attend meetings and maintain training requirements.

Keith Higgins, Fire Chief
Tremont Volunteer Fire Department

2016 Fire Department Call Log

| | |
|---------------------|----|
| Alarm Activation | 8 |
| Assist Ambulance | 5 |
| Boiler Malfunction | 2 |
| Burn w/o Permit | 3 |
| Cooking Fire/Alarm | 3 |
| Mutual Aide Calls | 10 |
| Smoke Investigation | 3 |
| Structure Fire | 1 |
| Technical Rescue | 3 |
| Utility Line | 9 |
| Vehicle Accidents | 10 |
| Vehicle Fire | 1 |



Town Of Tremont

21 Rice Road
Bernard, ME 04612

Tel. 207-266-3359

Office 207-244-4564

Justin W Seavey, Harbormaster

www.tremont.maine.gov

tremonthm@roadrunner.com

Harbor Masters 2016 Annual Report

2016 was a busy year to say the least, many improvements to the wharf, and facilities were completed. We started by conducting a load limit test on the Town Wharf conducted by G.F. Johnston & Associates, which found the wharf in Serious need of repair. 75% of the costs for the engineering studies were covered by a Shore and Harbor Grant. In December Charles Bradley Construction completed a large repair on the wharf to reinforce an area that was in desperate need of repair. A larger project will need to be completed in a few years. We are applying for a Small Harbor Improvement Program Grant to help cover the extensive cost. The wharf's electrical system was completely redone this year and new weather-proof panel boxes installed. All of the winches were professionally inspected and rated this year. A rebuilt winch was swapped out on the western side of the wharf, and both motor spools replaced.

The 2016 lobster boat races went very well, and it was a great day for racing! We had a great turnout and everyone stayed safe. Many thanks to all people involved that made this happen, also to include Maine Marine Patrol, USCG, and Hancock County Sheriff's Department. Bass Harbor's fastest lobster boat trophy goes out to Captain Greg Lewis, F/V Rachel Irene. Planning ahead... we are on the schedule for June 25th for this year's racing. Any questions regarding the race can be directed to Wayne "Coolie" Rich.

Maritime rescues this past year included, the occasional "missing/sunk/adrift punt", various lobster boat tows back into or around the harbor, and the inevitable sail boat that takes the red nun #6 down her port side when heading up the harbor. We've also seen many boats, big and small, on the shore this year, all luckily with very little or no damage.

I am pleased to announce that after lots of hard work we have an accurate Harbor Plan identifying all moorings for A, B, C, and D pools for viewing in the Harbor Master's office. A final draft will be also placed at the town office. I will be continuing this plan to include Gotts Island and Seal Cove in the summer of 2017. The Town currently has over 300 registered moorings in its surrounding waters. Please make sure to have your mooring number permanently affixed to your tackle for easy identification.

In closing, please be aware of your speed coming in and out of all harbors, you are responsible for your wake. We look forward to seeing you on the water. If any assistance at all is needed please do not hesitate to call via cell phone or on VHF channel 16. Special thanks to all Selectboard members, Harbor Committee members, and the Town Manager for their hard work and support.

Sincerely yours,

Justin W Seavey
Harbormaster

Harbor Committee

2016 has seen continued growth in the harbors that are managed under the Town of Tremont.

Harbormaster Justin Seavey has done an exemplary job of administering just under 300 moorings, dozens of lobster cars, four town landings, and two paved launching ramps. He has also watched over significant repairs to the town wharf in Bernard. A new Harbor Ordinance has been drafted and approved by the Harbor Committee, town attorneys, and the Army Corp of Engineers and is now ready for approval via town vote at Town Meeting.

Drafting a new Wharf Ordinance for the Bernard Town Wharf is next on the committee's agenda to insure safe operation and self-financing off this facility. The town attorney is presently giving us his recommendations on how to make that fit with Corp of Engineers regulations.

The Harbor Committee meets on the last Thursday of every month. We would like to encourage the public to attend and comment.

Thank you,

Mel Atherton Chair

Haywood May Vice Chair

| Harbor Committee Two Year Terms At Least Seven Members | |
|---|-------------------------------------|
| <i>Member</i> | <i>Term Expires June 30</i> |
| Mel Atherton, Chairman | 2017 |
| Spencer Ervin | 2017 |
| Art Paine | 2017 |
| Haywood May, Vice Chair | 2018 |
| Rich Helmke | 2018 |
| Scott Harper | 2018 |
| Josh Lawson | 2018 |

MDI & Ellsworth Housing Authorities

Mailing: PO Box 28 Bar Harbor, ME 04609-0028

Physical: 80 Mt. Desert St., Bar Harbor ME. 04609

Executive Director, *H. Duane Bartlett*

Annual Report

Town of Tremont Housing Authority

The Town of Tremont Housing Authority provides housing units and rental assistance through its Public Housing Program for over 40 elderly and disabled individuals and/or families in our community. All units are occupied, and there is a waiting list of individuals who wish to become tenants.

Regionally, through its Public Housing and Section 8 Programs, the MDI & Ellsworth Housing Authorities assisted over seven hundred individuals and families with rent and utilities in the amount of \$4,050,510.00 in 2016.

The Town of Tremont Housing Authority is very grateful for the continued support it receives from those at the Tremont Town Office, and from other cooperating agencies and community members in the town of Tremont. All help us to reach our objective of providing safe and affordable housing for members of our community.

Payment in lieu of taxes to the Town of Tremont for 2016 is \$5792.44

The Tremont Housing Authority Board of Commissioners meets the first Wednesday of each month. The meetings are handicapped accessible and open to public attendance. Please call 207- 288-4770, extension 127, to confirm the date and time of Board meetings as dates & times are subject to change.

The Housing Authorities' office is located at 80 Mount Desert Street, in Bar Harbor, ME. The office is open from 8 a.m. to 4 p.m., Monday through Friday. To contact the Housing Authorities, please call 207-288-4770 or e-mail Executive Director H. Duane Bartlett at duane.bartlett@emdiha.org

Respectfully submitted,



Frances Martin, Chairwoman
Tremont Housing Authority

Annual Report for the MDIRSS/AO91 Board December 2016

During the 2015-2016 school year, MDI educators focused on quality implementation of standards based teaching and learning, the programmatic implications of proficiency-based diplomas, and the piloting of our revised Supervision and Evaluation System. Student Performance Data revealed improvements in writing and growth in reading and science but pointed to the need to improve math teaching and learning. Student enrollment across MDI schools has remained steady for the third year in a row. While we recognize there is always more to be done to address the needs of all of our learners, we feel the combined efforts of MDIRSS educators are contributing to continuous improvement in our educational program at all levels.

Big Picture

| Looking Back (September 2015 to August 2016) | Looking Ahead (September 2016 to August 2017) |
|--|---|
| <ul style="list-style-type: none"> Completed revisions to the teacher/principal supervision and evaluation system; received approval from local boards, submitted plan for pilot to the state. Developed 11 budgets which were soundly approved by the boards that oversee them as well as town councils; successful annual audit process Submitted and gained approval of state, federal and local grants. Continued to explore and implement revisions to the AOS structure, cooperative initiatives among towns, and opportunities to improve efficiency and effectiveness. | <ul style="list-style-type: none"> Continue to strengthen standards-based curriculum, assessment, instruction and reporting initiatives leading to a Proficiency-based Diploma. Encourage and support physical and mental wellness across the school community. Improve building safety and security across the district and complete identified capital improvement projects. Explore, and consider, AOS-wide Pre-K programming. Continue to strengthen integrated Science, Technology, Engineering and Math (STEM) programming K-12. Implement Long-Range Planning Process with community visioning and input from stakeholders. Complete Department of Education Special Education Program Audit. |

Goal 1: Improve Student Achievement and Engagement in School

Rationale: *Success in the 21st century requires students to leave their K-12 educational experience with high levels of literacy and numeracy. As a district, we need to be engaged in a cycle of continuous improvement to best serve all of our students each year. Programming [curriculum, course of study, pathways, RTI (Response to Intervention), etc.], therefore, must be specifically targeted to improving reading, writing, mathematics, critical thinking and student engagement. New and existing programs of study must be measured by how well they contribute to improvement in these five areas. Parents need to be informed and actively involved as partners with the school system in supporting their children's education.*

| Looking Back (September 2015 to August 2016) | Looking Ahead (September 2016 to August 2017) |
|---|--|
| <ul style="list-style-type: none"> MDIHS freshmen and sophomores experienced a team approach to teaching to increase student success in demonstrating proficiencies necessary to earn a high school diploma. Students were assessed in grades 3 through 8 and 11 through a new state exam in Math and Reading. The SAT was reinstated as the high school assessment. Improved student achievement in writing and growth in the areas of reading and science. | <ul style="list-style-type: none"> Ensure all K-12 classes are standards-based. All high school teachers will utilize the Mastery Connect system for tracking and reporting student achievement related to standards. Eighth graders will transition to the high school in a standards-based reporting system. Focus on improving math and reading instruction. Implement a robust Response-to-Intervention (RTI) program in all MDIRSS schools, K-12. Expand and support hands-on science, place-based and service learning throughout the district. Obtain approval for Marine Service Technologies satellite CTE program at the high school. Improve Multiple Pathways. Add AP courses in Environmental Science and Humanities. |

Goal 2: Improve Teaching and Learning

Rationale: Research shows that quality teaching is the most important variable in student achievement. Skilled teachers who are supported by administrators, have quality teaching materials, have access to, and utilize timely data about student learning, and who actively participate in ongoing professional development make a positive difference for students. Therefore, it is important that the district prioritize teacher professional development, support, supervision and evaluation.

| Looking Back (September 2015 to August 2016) | Looking Ahead (September 2016 to August 2017) |
|--|---|
| <ul style="list-style-type: none"> • Provided mentoring for more than 20 high quality new teachers across the district. • Implemented new standards-based curriculum, assessment, instruction and reporting initiatives leading to Proficiency-based Diplomas. • Increased amount of local and in-state professional development provided by the district and community and state partnerships. | <ul style="list-style-type: none"> • Complete comprehensive pilot of new teacher and principal evaluation system, including increased peer-to-peer classroom observations. • Strengthen use of data to inform instruction. • Continue ongoing efforts to strengthen standards-based curriculum, assessment, instruction and reporting. • Continue work towards revising and standardizing MDIRSS reporting. • Provide responsive teacher professional development and time for teacher collaboration district-wide. • Increase amount of instructional coaching and emphasize focus on effective instruction district-wide. |

Goal 3: Strategic Allocation of Resources, Use of Personnel and Financial Planning

Rationale: The Mount Desert Island Regional School System (MDIRSS) is committed to providing students with an excellent education. However, resources are not unlimited and must be used strategically. Maintenance and utility costs, health insurance and employee benefits must be considerations in seeking efficiencies so as to maximize available resources. Advances in technology enables us to think differently about course delivery, communication, professional development, resource sharing and infrastructure upgrades. Our communities offer significant resources that MDIRSS schools can effectively utilize to further collaborate for collective impact. Preparing students for careers, college and citizenship in the 21st century requires strategic planning, coordinated resource management and accountability.

| Looking Back (September 2015 to August 2016) | Looking Ahead (September 2016 to August 2017) |
|---|---|
| <ul style="list-style-type: none"> • Successfully conducted the search for a new Superintendent, district administrators and four building principals resulting in an exemplary team to lead the district forward. • Provided information regarding accumulated sick leave, personal leave and vacation to employees on a monthly basis. • Strengthened community partnerships; students at all MDI schools actively participated in the Acadia Centennial Celebration. • Improved technology infrastructure. | <ul style="list-style-type: none"> • Streamlined approval process to facilitate consistency in all AOS policies. • Continue with cooperative initiatives among towns and opportunities to improve efficiency and effectiveness. • Implement single Community-Based Health Insurance Rating in lieu of local pools. • Streamline and implement consistent administrative procedures and protocols across the MDIRSS. • Develop and implement MDIRSS financial and hiring procedure manuals. • Provide each MDIRSS employee with a personalized annual total compensation report. • Continue to make data-informed decisions and align resource allocation as appropriate. |

Marc Edward Gousse, Ed.D., Superintendent of Schools

Julie Meltzer, Ph.D., Director of Curriculum, Assessment and Instruction

Melissa Beckwith, Director of Special Services

Nancy Thurlow, Business Manager

TREMONT CONSOLIDATED SCHOOL ANNUAL PRINCIPAL'S REPORT

Enrollment 2016-2017

| | Sept | Oct | Nov | Dec | Jan | Feb | Mar |
|----------------------------------|-------------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| K | 9B/4 G 13 | 9B/4G 13 | 9B/5G 14 | 9B/5G 14 | 9B/5G 14 | 9B/5G 14 | 9B/5G 14 |
| 1 | 7B/5 G 12 | 7B/7G 14 | 8B/7G 15 | 8B/7G 15 | 8B/7G 15 | 8B/7G 15 | 8B/8G 16 |
| 2 | 7B/5 G 12 | 7B/4G 11 | 7B/3G 10 | 7B/3G 10 | 7B/3G 10 | 7B/3G 10 | 7B/3G 10 |
| 3 | 2B/8 G 10 | 2B/8G 10 | 2B/8G 10 | 2B/8G 10 | 2B/8G 10 | 2B/8G 10 | 2B/8G 10 |
| 4 | 5B/10 G 15 | 5B/11 G 16 | 5B/12G 17 | 5B/12G 17 | 5B/12G 17 | 5B/12G 17 | 5B/12G 17 |
| 5 | 9B/9 G 18 | 8B/9G 17 | 8B/9G 17 | 8B/9G 17 | 8B/9G 17 | 8B/9G 17 | 8B/9G 17 |
| 6 | 10B/5 G 15 | 10B/5 G 15 | 10B/5G 15 | 10B/5G 15 | 10B/5G 15 | 10B/5G 15 | 11B/5G 16 |
| 7 | 4B/13 G 17 | 4B/13 G 17 | 4B/13G 17 | 4B/13G 17 | 4B/13G 17 | 4B/13G 17 | 4B/13G 17 |
| 8 | 6B/8 G 14 | 6B/8G 14 | 6B/8G 14 | 6B/8G 14 | 6B/8G 14 | 7B/8G 15 | 7B/8G 15 |
| Monthly Enrollment Totals | 126 | 127 | 129 | 129 | 129 | 130 | 132 |

Annual Town Meeting Warrant

Hancock, s.s.
To Justin Seavey, a resident of the Town of Tremont

State of Maine

GREETINGS:

In the name of the State of Maine, you are hereby required to warn and notify the inhabitants of the Town of Tremont, qualified by law to vote in Town affairs, to assemble at the Tremont Town Office, in the Harvey Kelley Meeting Room in said Town, on Monday, May 8, 2017 at one o'clock in the afternoon then and there to act on Article A by Secret Ballot. And immediately thereafter the voters shall act on Articles B through C until eight o'clock in the evening.

And to notify and warn said voters to reconvene at the Tremont Town Office in the Harvey Kelley Meeting Room on Tuesday, May 9, 2017 at six thirty o'clock in the evening then and there to act on Articles 1 through 46, all of said Articles being set forth below, to wit:

Town Election
The following articles will be voted by secret ballot
Monday, May 8, 2017
at the Tremont Town Office in the Harvey Kelley Meeting Room.
Polls Open 1:00 p.m. to 8:00 p.m.

Article A **Moderator:** To elect by written Secret Ballot a Moderator to preside at said meeting. (NOTE: The Moderator is nominated from the floor. At least three (3) registered voters must cast a written Secret Ballot to elect a Moderator.)

Article B **Town Officers and Officials:** To elect the following Town Officers and Officials by written Secret Ballot in accordance with the provisions of Title 30-A, M.R.S.A. Section 2528:

- Two (2) Selectman-Overseer of the Poor for a three (3) year term.
- Two (2) School Board Member for a three (3) year term.
- One (1) School Board Member for a one (1) year term.
- One (1) MDI School Board Trustee for a one (1) year term.
- One (1) MDI School Board Trustee for a two (2) year term.
- One (1) MDI School Board Trustee for a three (3) year term.

Article C **Law Enforcement Contract:** To vote by Secret Ballot the following:

- *Shall the Town of Tremont authorize the Selectmen to negotiate and enter into, on behalf of the Town of Tremont, a three year contract with the Town of Southwest Harbor for law enforcement services including criminal law, civil infractions, town ordinances and animal control services, for the period commencing January 1, 2018, with the total for services not to exceed one hundred and five thousand dollars the first year, one hundred and eight thousand dollars the second year and one hundred and eleven thousand dollars the third year?*

Recommendation: Selectmen make no recommendation

Open Town Meeting

The following articles will be voted on the Town Meeting floor
Tuesday, May 9, 2017 starting at 6:30 p.m.
at the Tremont Town Office in the Harvey Kelley Meeting Room.

Note: Articles 1 through 11 authorize expenditures in cost center categories

School Budget

Article 1 To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend **\$1,142,615**

Note: 2016-17 Amount was **\$1,137,257**

Article 2 To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend **\$516,628**

Note: 2016-17 Amount was **\$ 426,715**

Article 3 To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend **\$ -0-**

Note: 2016-17 Amount was **\$ -0-**

Article 4 To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend **\$ 64,210**

Note: 2016-17 Amount was **\$ 55,145**

Article 5 To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend **\$267,682**

Note: 2016-17 Amount was **\$ 267,873**

Article 6 To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend \$ 59,488

Note: 2016-17 Amount was \$ 54,276

Article 7 To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend \$ 176,770

Note: 2016-17 Amount was \$ 175,700

Article 8 To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend \$217,689

Note: 2016-17 Amount was \$145,130

Article 9 To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend \$ 326,227

Note: 2016-17 Amount was \$ 293,029

Article 10 To see what sum the School Committee is authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend \$ -0-

Note: 2016-17 Amount was \$ -0-

Article 11 To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recommendation: School Committee and Selectboard recommend \$ 42,000

Note: 2016-17 Amount was \$ 39,000

Note: Articles 1 – 11 authorize a total budget of \$2,813,309

Note: 2016-17 Amount was \$2,594,125

Note: Articles 12 – 14 raise funds for the Proposed School Budget

Hand Count Required on the following article

Article 12 To see what sum the voters of the Town of Tremont will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$1,260,289**) and to see what sum the voters of the Town of Tremont will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688 for the period July 1, 2017 to June 30, 2018.

*Recommendation: School Committee and Selectboard recommend **\$1,161,024***

Explanation: The Town of Tremont's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

Hand Count Required on the following article

Article 13 To see what sum the voters of the Town of Tremont will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town of Tremont's contribution to the total cost of funding public education from kindergarten to grade 12 for the period July 1, 2017 to June 30, 2018.

*Recommendation: School Committee and Selectboard recommend **\$ -0-***

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town of Tremont's long-term debt for major capital school construction projects and minor capital renovation projects that are not approved for state subsidy.

Written Ballot Vote Required on the following article

Article 14 To see what sum the voters of the Town of Tremont will raise and appropriate in additional local funds for school purposes (**Recommend: \$1,335,172**) for the period July 1, 2017 to June 30, 2018, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$1,310,822**) as required to fund the budget recommended by the school committee.

*Recommendation: School Committee and Selectboard recommend **\$1,335,172** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$1,310,822**: The State funding model underestimates the actual costs to fully fund the 2017-2018 budget.*

Explanation: The additional local funds are those locally raised funds over and above the Town of Tremont's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town of Tremont's budget for educational programs.

*Note: Articles 12, 13, & 14 raise a total town appropriation of **\$2,496,196***

*Note: 2016-17 Total Town Appropriation was **\$2,371,098***

Hand Count Required on the following article

Article 15 To see what sum the voters of the Town of Tremont will authorize the School Committee to expend for the fiscal year beginning July 1, 2017 and ending June 30, 2018 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

*Recommendation: School Committee and Selectboard recommend **\$ 2,813,309***

*Note: 2016-17 Total Budget was **\$2,594,125***

Note: This article summarizes the proposed school budget and does not authorize any additional expenditures

Article 16 In addition to the amount in Articles 1 – 15, shall the Town appropriate and authorize the School Committee to expend additional state, federal and other funds received during the fiscal year 2017-2018 for school purposes.

Recommendation: School Committee and Selectboard recommend passage.

Current Year Totals: \$ 102,321

Municipal Budget

Article 17 **Administration:** To see what sum of money, not to exceed \$606,089, the Town will vote to raise and appropriate for Administration purposes.

Recommendation: Selectboard recommends \$606,089

Article 18 **Protections:** To see what sum of money, not to exceed \$239,241, the Town will

vote to raise and appropriate for Protections purposes.

Recommendation: Selectboard recommends \$239,241

Article 19 **Debt Service:** To see what sum of money, not to exceed \$153,969, the Town will vote to raise and appropriate for Debt Service purposes.

Recommendation: Selectboard recommends \$153,969

Article 20 **Recreation:** To see what sum of money, not to exceed \$27,105, the Town will vote to raise and appropriate for Recreation purposes.

Recommendation: Selectboard recommends \$27,105

Article 21 **Public Works:** To see what sum of money, not to exceed \$525,825, the Town will vote to raise and appropriate for Public Works purposes.

Recommendation: Selectboard recommends \$525,825

Article 22 **General Assistance:** To see what sum of money, not to exceed \$2,369, the Town will vote to raise and appropriate for General Assistance purposes.

Recommendation: Selectboard recommends \$2,369

Article 23 **Committees:** To see what sum of money, not to exceed \$8,501, the Town will vote to raise and appropriate for Committee purposes.

Recommendation: Selectboard recommends \$8,501

Article 24 **Donations To Third Parties:** To see what sum of money, not to exceed \$15,231, the Town will vote to raise and appropriate for Donations to Third Parties.

Recommendation: Selectboard recommends \$15,231

Article 25 **Solid Waste:** To see what sum of money, not to exceed \$190,693, the Town will vote to raise and appropriate for Solid Waste purposes.

Recommendation: Selectboard recommends \$190,693

Article 26 **Contingency:** To see what sum of money, not to exceed \$12,751, the Town will vote to raise and appropriate for Contingency purposes.

Recommendation: Selectboard recommends \$12,751

Article 27 **Transfers To Reserves:** To see what sum of money, not to exceed \$47,583, the Town will vote to raise and appropriate for Transfers to Reserves.

Recommendation: Selectboard recommends \$47,583

Article 28 **Transfer To Library Fund:** To see what sum of money, not to exceed \$54,199, the Town will vote to raise and appropriate to be transferred to the Library Operating Fund.

Recommendation: Selectboard recommends \$54,199

Article 29 **Other Revenues:** To see what sum the Town will vote to reduce the amount to be raised by property taxation for the Municipal Budget by using reserves, fund balance and estimated revenues.

Recommendation: Selectboard recommends \$706,673

Written Ballot Vote Required on the following article

Article 30 **Tax Cap Override:** To see if the Town will vote to increase the property tax levy limit established for Tremont by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

Recommendation: Selectboard recommends adoption.

Other Municipal Articles

Article 31 **Tax Due Date and Interest Rate:** To see if the Town will vote to set the date of commitment as the date when all personal property and real estate taxes for the municipal year 2018 shall become due and payable, and that the maximum rate of interest (7.0%) that can be charged per Title 36, M.R.S.A. Section 505.4 shall be charged on all real estate and personal property taxes remaining unpaid after sixty (60) days from that date.

Recommendation: Selectboard recommends adoption.

Article 32 **Tax Acquired Property:** To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell or convey any real estate acquired by the Town under expired tax lien mortgages on such terms as they may deem proper and to execute release deeds on behalf of the Town to the purchasers of such property. If the property is to be sold, notice of such sale shall be in a local newspaper at least two (2) weeks prior to such sale and the time and place of sale shall be designated. Such sale shall be to the highest bidder except that the prior owner may purchase the property for all taxes, interest penalties and costs then due, plus all costs of the sale to be paid to the Tax Collector in full prior to such sale.

Recommendation: Selectboard recommends adoption.

Article 33 **Grants and Donations:** To see if the Town will vote to authorize the Selectmen or the Town Manager, acting in concurrence with said Selectmen, to apply for and/or accept and expend, on behalf of the Town, money from Federal, State, other governmental units or private sources which may be received, from time to time, in the form of grants or for any other purpose, during the period July 1, 2017 through June 30, 2018.

Recommendation: Selectboard recommends adoption.

Article 34 **Year End Balances:** To see if the Town will vote to have unexpended balances and overdrafts in the Town accounts at the end of the fiscal year, except those which remain by law or are deemed necessary by the Board of Selectmen, lapsed to surplus.

Recommendation: Selectboard recommends adoption.

Article 35 **Tax Prepayments:** To see if the town will vote to accept tax payments prior to the commitment date and to pay interest on said tax payments in the amount of 0% per year figured on a monthly basis until the tax commitment date is reached, pursuant to 36 M.R.S.A. § 506.

Explanation: On rare occasions, taxpayers need to pay their taxes before they have been billed. The Town Treasurer cannot accept such early payments unless an article is passed.

Recommendation: Selectboard recommends adoption.

Article 36 **Overpayment of Taxes:** To see if the Town will vote to establish the interest rate to be paid to a taxpayer who is determined to have paid an amount of real estate taxes in excess of the amount finally assessed for 2018 at 3% per year on the amount of overpayment.

Explanation: If a taxpayer wins a tax appeal against the Town, we must pay them interest on the amount of the difference. We are required by law to set that amount each year. We are suggesting the lowest interest rate allowed by law, which is 4% less than what we charge for late payments..

Recommendation: Selectboard recommends adoption.

Article 37 **Selectmen's Pay:** To see if the Town will vote to authorize the Town Treasurer to pay Selectmen, for their time spent on behalf of the Town, for up to twenty-six (26) meetings per year at the rate of \$50.00 per meeting for the Chair and \$45.00 per meeting for the other members.

Recommendation: The Selectboard made no recommendation on this article.

Article 38 **Surplus Property:** To see if the Town will vote to authorize the Board of Selectmen to dispose of Town owned personal property under such terms and conditions as they deem to be in the best interest of the Town of Tremont.

Recommendation: Selectboard recommends adoption.

Article 39 **Alewife Ordinance:** To see if the Town will vote to inform the State of Maine's Department of Marine Resources that the Town of Tremont wishes to maintain the Town's rights to river herring.

Recommendation: Selectboard recommends adoption.

Article 40 **Alewife Lease:** To see if the Town will vote to authorize the Board of Selectmen to lease the Alewife Fishway at the outlet of Seal Cove Pond to that person, persons or corporation which in its judgment will conduct the Fishway to the best advantage of the fish as well as the Town and set terms of the lease and regulate the Fishway in behalf of the Town.

Recommendation: The Selectboard recommends adoption.

Article 41 **Sold Waste Disposal: PERC Put Option –** To see if the Town will vote to authorize and direct the Board of Selectmen or it's duly authorized designee or designees as a representative of the Town to:

1. Exercise the "Put Option" described in the Sixth Amended and Restated Agreement of Limited Partnership of Penobscot Energy Recovery Company, Limited Partnership; and
2. Execute and deliver on behalf of the Town such documents, and to take such further actions, as the Board of Selectmen or said designee(s) may deem necessary or appropriate in order to exercise the above-described Put Option and to assign the Town's limited partnership interests to Penobscot Energy Recovery Company, Limited Partnership as contemplated thereby.

Explanation: This article authorizes and directs the Board of Selectmen to exercise a Put Option described in the Sixth Amended and Restated Agreement of Limited Partnership of Penobscot Energy Recovery Company, Limited Partnership (the "PERC Partnership Agreement"). By exercising this Put Option, the Town is electing to require that the Penobscot Energy Recovery Company, Limited Partnership ("PERC") repurchase the Town's limited partnership interest in PERC on the terms described in Section 9.3 of the PERC Partnership Agreement in exchange for a cash payment equal to the Town's proportionate share of One Million Five Hundred Thousand Dollars (\$1,500,000), which represents the agreed upon aggregate value of all limited partnership interests held by the Town and other similarly situated municipal members of the Municipal Review Committee.

Recommendation: The Selectboard recommends adoption.

Article 42 **Harbor Management Ordinance:** Shall an ordinance entitled "Harbor Management Ordinance Amendment" as certified by the Board of Selectmen on January 17, 2017 be enacted?

The Harbor Committee and Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Article 43 **Wharf Capital Reserve:** To see if the Town will vote to create a Wharf Capital Reserve, and to authorize the Board of Selectmen to expend these funds at its discretion for Town Wharf repairs, construction, expansion, equipment, personal property or real property costing \$5,000 or more.

Recommendation: The Harbor Committee and Selectboard recommend adoption.

Article 44 **Library Capital Reserve:** To see if the Town will vote to change the purpose of the Library Capital Reserve to allow the Board of Selectmen to use these funds at its discretion for unbudgeted Bass Harbor Memorial Library repairs costing \$5,000 or more and for library expansions and renovations, with associated furnishings, fixtures, parking and landscaping, and the planning of and fundraising for such improvements.

Recommendation: Selectboard recommends adoption.

Article 45 **Library Ordinance:** Shall an ordinance entitled "Library Ordinance" as certified by the Board of Selectmen on January 17, 2017 be enacted?

Recommendation: The Library Trustees and Selectboard recommend adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

Article 46 **Wharf and Facilities Ordinance Amendment:** Shall an ordinance entitled "Wharf and Facilities Ordinance Amendment" as certified by the Board of Selectmen on April 3, 2017 be enacted?

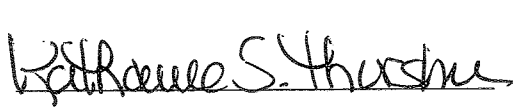
Recommendation: The Selectboard recommends adoption.

Note: Copies of the ordinance proposed above are available from the Town Clerk.

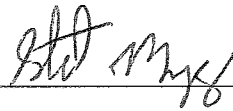
(Warrant Continued on Next Page)

Given under our hands at Tremont, Maine this Third Day of April 2017.

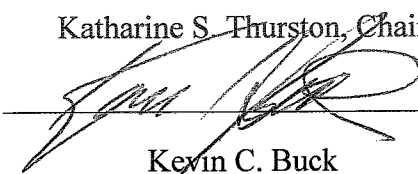
Tremont Board of Selectmen



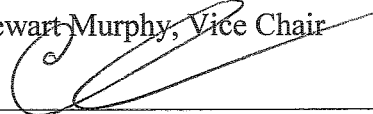
Katharine S. Thurston, Chair



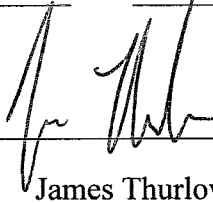
Stewart Murphy, Vice Chair



Kevin C. Buck



Christopher A. Eaton



James Thurlow

TCS Student Activities: 2016-2017

| Activity | Season | Grade Levels Participating | # of students participating |
|-----------------------|--------------------|---|-----------------------------|
| Soccer | Fall | 6-8 | 17 |
| Cross Country Running | Fall | 5-8 | 17 |
| Garden Club | Fall/Spring | K-8 | 8 |
| Golf | Fall | 5-8? | 1 |
| Girls basketball | Winter | 6-8 | 5 |
| Boys basketball | Winter | 6-8 | 8 |
| Track | Spring | 6-8 | Not yet in session |
| Softball | Spring | 6-8 | Not yet in session |
| Baseball | Spring | 6-8 | Not yet in session |
| Lego Robotics | Winter/Spring | 4-8 | 10 |
| Jazz Band | Fall/Winter/Spring | 6-8 | 11 |
| Band | Fall/Winter/Spring | 4-8 | 24 |
| Chorus | Fall/Winter/Spring | 5-8 | 17 |
| Show Choir | Fall/Winter | 3-8 | 18 |
| Orchestra | Fall/Winter/Spring | 4-8 | 7 |
| Drama | Winter/Spring | 3-8 | 29 |
| Math Club | Winter | 6-8 | 7-8 |
| OPTIONS | Fall/Winter/Spring | 6-8 - can depend on projects and activities | 5 |
| Yearbook | Winter/Spring | 8 | 8 |
| Tech Club | Fall/Winter/Spring | 5-8 | 10 |
| Recharge | Spring | K-8 | Not yet in session |

The Tremont Consolidated School remains focused on best practices in teaching and learning. We are privileged to have a dedicated and well-educated group of teachers and support staff. As a school we consistently take a “whatever it takes” approach to reaching all students. We strive to meet students where they are at and provide skills, tools, and strategies to allow them to progress and succeed. Our commitment is to the whole child, encouraging

social and emotional growth, as well as academic achievement. As a district, AOS #91 continues to be strengthening standards based teaching and learning. This has provided increased rigor, as we work to challenge all students at the appropriate level of readiness. Teachers give great effort to knowing and understanding students and building supportive relationships that allow students to feel safe and comfortable, opening the door for the risk taking necessary that is necessary for success.

This year kicked off with many new faces at Tremont Consolidated School. The student body is steadily increasing with 22 new students so far. However, there were many new faculty and staff members as well. We were thrilled to welcome Ashley McCaslin as our new kindergarten teacher, Patricia April as our new K-4 resource room teacher, Janet Adler as our new third grade classroom teacher, Jane White as our new 5-6 math and science teacher. Natalia Pajor, who finished the 2015-2016 school year in 4th grade as a long-term substitute, formally accepted the position and continued this year. Tammy Smith has revived the school library and is sharing a love of reading, research, and technology with students.

We have been thrilled to work with Island Readers and Writers this year to bring several visiting authors in to work with students. This fall, Melissa Sweet spent a day at Tremont sharing her experiences as a writer and illustrator with students from kindergarten through eighth grade. She was promoting her beautiful new book, an illustrated biography titled Some Writer: The Story of E.B. White. What was most impressive was her ability to engage students through the personal nature of her presentations and workshops. Students shared their work with her, received high praise, learned about the writing process, and every child received and signed hardcover copy of the book. Leading up to the event, classroom teachers and specialists worked with students to prepare for Ms. Sweet's visit. In art, many students created pieces connected to the work of E.B. White. 6th grade student Cedar Ellis, presented Ms. Sweet with a framed copy of his barnyard illustration, bringing her to tears. During Arts Week, we will share experiences with author Robin Hansen. She will work with K-4 students in connection with her picture book Ice Harbor Mittens. Students will learn and experience the art of knitting and it's connection to some coastal communities.

Arts Week is one of the most exciting weeks of the year at Tremont Consolidated School. We are beyond grateful for Mrs. Raymond and the many artists and volunteers who bring this opportunity to students. This year students will participate in activities that include 3D printing, birchbark drawing and wood burning, multiple technology options offered by an Apple representative, pottery, glass/watercolor collage, mosaics, macrame and more.

Our work with students often exceeds school hours. Students have many opportunities to explore activities that they find engaging. Our music ensembles take advantage of MDI festivals, including MDI Sing Day, MDI Jazz Festival, Show Choir Extravaganza, and MDI String Day which are all coordinated by the AOS #91 music teachers in an effort to give our students the opportunity to perform in a large ensemble setting, while at the same time making a smoother transition into high school. 3rd and 4th graders attend the the Bangor Symphony Orchestra and middle school choral members attend a concert by The University Singers.

The Wildcats Show Choir has grown tremendously from last year, from 6 students to 20. The Tremont Show Choir has put in many hours before and after school preparing their musical

performance of Peter Pan. In collaboration with Pemetic and Trenton Show Choirs, Tremont students will be traveling to Boston in June for a cultural arts experience. They will be visiting the Boston Museum of Fine Art, dining at a traditional restaurant in Chinatown and attending the musical "Wicked" at the Boston Opera House. The drama program is preparing for a spring show of the musical "Annie Jr". The number of students participating in activities involving performing arts is steadily increasing each year. As part of a school and community outreach program, Barn Arts organized a singalong based on the musical "Hamilton" which a few of our students participated in at Pemetic. Several Tremont students participated in the Global Read Event, a district-wide Gifted and Talented event. At this event students read "Boxers and Saints" by Gene Luen Yang, participated in a live online book discussion with the author, and joined students from across AOS #91 for discussion and reflection on the book.

This year the Tremont/Pemetic girls basketball team competed against Deer Isle-Stonington in the middle school Coastal League Championship Game after defeating Mount Desert in the semi-final game. Although the game did not end with a Tremont victory, this was a great team building experience for an overall young team. We are looking forward to watching them continue to strengthen as a team and gain new skills and confidence next year.

As always, we continue to appreciate the many volunteers who give their time and energy to our school. Parent volunteers and the PTO make many events possible. Because of the generosity of our volunteers, we are able to provide opportunities such as Reader Dog, Book Fairs, the Fishing Derby, the Chinese Auction, the Veterans Day lunch and assembly, the Father/Daughter Dance, Arts Week, field trips, and many in class hands-on learning experiences. We would like to sincerely thank all those who have devoted time to our school.

The 8th grade class will travel to Boston as a culminating trip this year. This trip is intended to offer educational, cultural, and fun components for the students transitioning to the high school next year. Students will participate in activities such as walking the Freedom Trail, visiting the U.S.S. Constitution, touring the Holocaust Memorial, attending a Red Sox game and watching the musical "Wicked". 8th grade students and families have helped to raise funds to make this trip possible. The annual fishing derby was unable to take place as planned, due to unsafe ice conditions. However, the children's mock derby and raffle in the school gym was still a great success. Nan Young was the winner of the PTO boat raffle. Thank you to all who supported the derby and continue to participate each year.

We are making progress on a nature trail behind the school. This trail is intended for school and community use for those who want to enjoy the outdoors. Our goal is to make this a usable outdoor learning space for students to engage with nature and explore the natural scientific world, as well as a setting for sports teams to run. Thanks to the efforts of Mr. Wood, students, volunteers, and the town selectmen this trail has already been used for science observation, nature walks, a writing space, snowshoeing, and a fall scavenger hunt. We are fortunate to be located in an area that offers incredible diversity and beauty. Teachers have worked closely with Billy Helprin, Director at Somes-Meynell Wildlife Sanctuary to enhance science curriculum and step outside the classroom for authentic science instruction.

Tremont students will spend time listening to the stories of a Holocaust Survivor who is scheduled to visit the school later in March in connection with their learning in Mrs. Rabasca's

middle school English Language Arts class. Through a generous donation granted by the Tremont School Fund, students will have the opportunity to hear about one individual's experience during the Holocaust and engage in discussion. We are working with the Bass Harbor Memorial Library in hopes of arranging a public discussion session as well.

There are endless opportunities for Tremont students to learning and grow academically, socially, and emotionally through high quality authentic experiences. Tremont Consolidated School is welcoming to all students, families, and community members. We have much to be proud in our students, teachers, and the incredible level of support we receive from our school committee and community. Please feel free to stop by and observe for yourself the incredible things that are happening. We value your input and feedback. Please visit our website <http://www.tremontconsolidated.org/>, read our weekly newsletter, contact us at (207) 244-7777 or jandrea.true@mdirss.org. Thank you for your support of our wonderful school community.

Respectfully submitted,

Jandrea True, Principal

TREMONT CONSOLIDATED SCHOOL PERSONNEL DIRECTORY

Superintendent of Schools..... Dr. Marc Gousse

Curriculum Coordinator/Assistant Superintendent.....Julie Meltzer

Special Services Director..... Melissa Beckwith

Assistant Special Services Director..... Cynthia Badger

Principal..... Jandrea True

Office Manager..... Susan McIsaac

Kindergarten..... Ashley McCaslin

Grade 1..... Sue Hodgdon

Grade 2..... Sherri Christianson

Grade 3..... Janet Adler

Grade 4..... Natalia Pajor

Grade 5-6-7-8..... Jane White

Grade 5-6-7-8..... Daniel Horning

Grade 5-6-7-8..... Elizabeth Holbrook-Rabasca

Grade 5-6-7-8..... Geoffrey Wood

French Katrina Linscott

Special Education..... Liz Robbins (5-8), Patricia April (K-4)

Gifted and Talented..... Allison Putnam

Tech Integration Iris Meehan

Speech/Language Clinician..... Jeanne Ott

Occupational Therapist.....Liz Oppewall

Physical Therapist.....Kathleen Morin

Guidance..... Anne Dalton

Title I/Reading Recovery..... Cathy Gage

Math Intervention Teacher..... Lorena Beal

Music Teacher..... Allison Putnam

Art Teacher..... Chandra Cousins-Raymond

Librarian.....Tammy Smith

Physical Education/Health & Athletic Director..... Emmy Watson

School Nurse Rose Iuro-Damon

Ed Techs..... Ann Clark, Katie Leighton, Nicole
Murphy, Katherine Pratt, Terri Riemens,
Jacqui Carpenter

Kitchen Staff..... Jen Caeti, Anne Lee

Bus Drivers..... Linda Campbell, Nancy Elvin

Custodians..... Bob Williams

School Board Members:

Heidi Lawson - Chair
Jen Horner - Vice Chair
Heather Davis
Andrew Simon
Molly Goodwin

Tremont Consolidated School
Report of the School Nurse 2016 – 2017 School Year

The school health program, supervised by the school nurse, consists of hearing, vision, and growth screening and making appropriate referrals, arranging necessary physical exams, consulting with parents and health professionals when health problems arise, provides first aid, screens for health problems, and assists in the basic health and wellness related issues. The nurse serves as a member of the Crisis Assistance Team and is available to all students, staff and families as needed.

On a daily basis I continue to students good hand washing, proper hydration & sneezing/coughing into their sleeves or elbows to help prevent the spread of germs to others! As well this nurse tries to find teachable moments to slip in little jewels of information to the students regarding nutrition, safety, hygiene and kindness.

We continue to offer an on-site mobile dental clinic here at the school, provided by MDI Dental Arts. Several families participated in the program. This will be offered again in the spring! We are also currently scheduling MDI Dental Arts to come in for annual dental education programs in several different grades.

Our health clinic was also lucky to have a Husson Nursing student with us for several weeks. While here our student participated daily in the clinic with the daily bumps, bruises and tummy aches as well as assisted with state mandated screenings. As a project he also did a great overview of CPR skills to the 7th and 8th grades. He was a real asset to the school while he was here!

This fall I worked with our garden club and we made healthful lip salves (“chapsticks”) utilizing herbal oils that we created from herbs and flowers in our own beautiful gardens! We sell the salve at a low cost and the proceeds go right back to the garden club!

School health services are contracted through the Mount Desert Island Hospital to provide health services thirty-two hours a week. Rose Iuro-Damon, RN is the Tremont School Nurse. I am so pleased to be able to serve the wonderful children (and families!) of Tremont!

Services provided thru March 2016

- Flu Clinic: 23 children (since the state no longer offers use of the nasal vaccine our numbers were definitely down)
- Vision Screening: Seventy three screened, six referred.
- Hearing Screening: Still in progress!!
- Ht/Wt/BMI Screening: One hundred twenty nine screened
- Office visits continue to run the gamut from splinters to stomachaches to sore throats to sprains, strains and some “mysterious” ailments (such as a student stepping on another student’s tongue....how that happened I will never know! ;o)

Thank you,

“Nurse Rose”

TOWN OF TREMONT, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED JUNE 30, 2016*

INDEPENDENT AUDITOR'S REPORT

March 16, 2017

Members of the Board of Selectmen
Town of Tremont
P.O. Box 65
Bernard, ME 04612

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Tremont, Maine as of and for the year ended June 30, 2016, which collectively comprise the Town's basic financial statements as listed in the table of contents including related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Tremont, Maine as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension disclosure schedules on pages 3-7, 33, and 34, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Tremont, Maine's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the supplementary information and the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA

TOWN OF TREMONT, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2016

Management of the Town of Tremont, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2016. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Tremont, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net position – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2016 by \$7,676,595 (presented as “net position”). Of this amount, \$1,439,904 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net position – The Town's total net position increased by \$649,683 (a 9.2% increase) for the fiscal year ended June 30, 2016.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2016; the Town's governmental funds reported a combined ending fund balance of \$1,796,493 with \$281,212 being general unassigned fund balance. This unassigned fund balance represents approximately 5% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations decreased by \$298,895 (25.3%) during the current fiscal year. Existing debt obligations were retired according to schedule.

Additional information on the School's long-term debt can be found in Note3E of the notes to the financial statements on pages 26-27 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to interfund activity, payables and receivables.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type and fiduciary (if applicable). The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own

programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

The basic governmental fund financial statements can be found on pages 10-12 of this report.

The fiduciary fund financial statements can be found on pages 13-14 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 15-32 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on page 33 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

74.7% of the Town's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

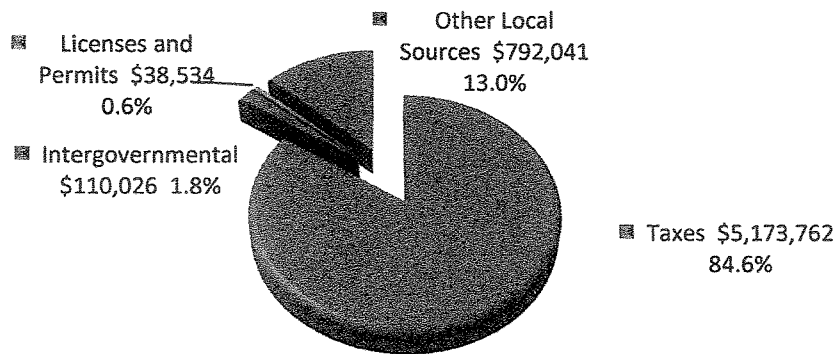
| | <i>Governmental Activities</i> | |
|--|--------------------------------|-------------------|
| | <i>Total 2016</i> | <i>Total 2015</i> |
| Current Assets | 2,173,244 | 2,682,047 |
| Capital Assets | 6,621,386 | 5,887,133 |
| Total Assets | 8,794,630 | 8,569,180 |
| Related to Pensions | 76,793 | 22,834 |
| Total Deferred Outflows of Resources | 76,793 | 22,834 |
| Total Assets and Deferred Outflows of Resources | 8,871,423 | 8,592,014 |
| Current Liabilities | 437,043 | 576,206 |
| Other Liabilities | 724,625 | 939,772 |
| Total Liabilities | 1,161,668 | 1,515,978 |
| Related to Pensions | 21,021 | 26,639 |
| Prepaid Taxes | 12,139 | 22,485 |
| Deferred Inflows of Resources | 33,160 | 49,124 |
| Net Investment in Capital Assets | 5,737,886 | 4,699,101 |
| Restricted | 498,805 | 327,498 |
| Unrestricted | 1,439,904 | 2,000,313 |
| Total Net Position | 7,676,595 | 7,026,912 |
| Total Liabilities, Deferred Inflows, and Net Position | 8,871,423 | 8,592,014 |

Changes in Net Position

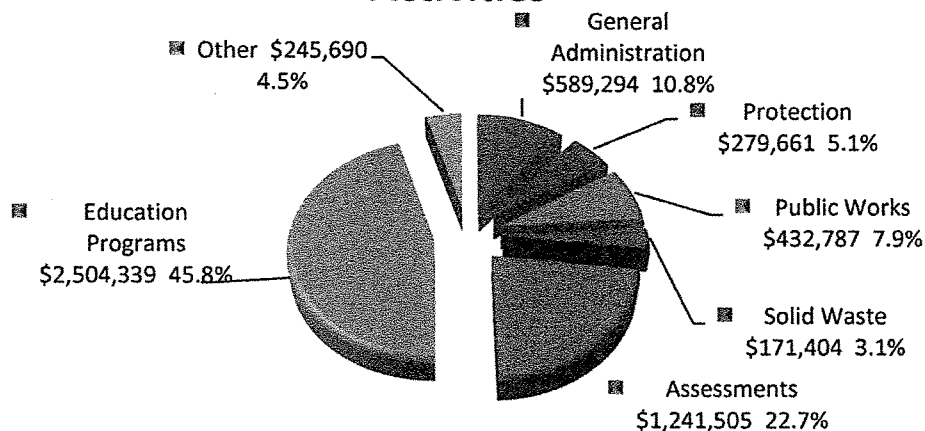
Approximately 84.6 percent of the Town's total revenue came from property and excise taxes, approximately 1.8 percent came from State subsidies and grants, and approximately 13.6 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental activity assets represents \$353,778 of the total expenses for the fiscal year.

| | <i>Governmental Activities</i> | |
|--------------------------------|--------------------------------|-------------------|
| | <i>Total 2016</i> | <i>Total 2015</i> |
| Revenues: | | |
| Taxes | 5,173,762 | 4,935,951 |
| Intergovernmental Revenues | 110,026 | 99,736 |
| Licenses and Permits | 38,534 | 39,637 |
| Other Local Sources | 792,041 | 538,989 |
| Total | 6,114,363 | 5,614,313 |
| Expenses: | | |
| General Administration | 589,294 | 687,760 |
| Protection | 279,661 | 276,704 |
| Recreation | 86,188 | 64,422 |
| General Assistance | 3,080 | - |
| Public Works | 432,787 | 402,975 |
| Solid Waste | 171,404 | 191,996 |
| Committees | 4,230 | 1,615 |
| Third Party Donations | 12,700 | 9,825 |
| Debt Service | 80,540 | 144,381 |
| Assessments | 1,241,505 | 1,167,375 |
| Education Programs | 2,504,339 | 2,712,316 |
| Capital Outlay | 9,050 | 5,614 |
| All Other | 49,902 | 26,081 |
| Total | 5,464,680 | 5,691,064 |
| Changes in Net Position | 649,683 | (76,751) |

Revenues By Source - Governmental Activities



Expenditures By Source - Governmental Activities



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,796,493 a decrease of \$413,501 in comparison with the prior year. Approximately 15 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$21,719 positive variance in auto excise. Registrations came in higher than anticipated.

- \$34,239 positive variance in trash disposal. The variance is due to prior year carryover.
- \$12,260 negative variance in public work wages. The variance is due to a transfer made to cover the road improvements.

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$11,462,649, net of accumulated depreciation of \$4,841,263, leaving a net book value of \$6,621,386. Current year additions include 46,950 for a public works truck, \$18,080 for truck rigging, \$1,008,663 for road reconstruction, \$8,714 for ice skating rink & parking, and \$5,624 for school lighting project.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Tremont, P.O. Box 159, Bernard, ME 04612.

TOWN OF TREMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016

Exhibit C

| | <i>General Fund</i> | <i>Capital Improvement Projects</i> | <i>Other Governmental Funds</i> | <i>Total</i> |
|---|-------------------------|---|---|------------------|
| Assets | | | | |
| Cash and Equivalents | 1,553,297 | 60,290 | 292,921 | 1,906,508 |
| Investments | 2,739 | | | 2,739 |
| Receivables | | | | |
| Taxes | 1,404 | | | 1,404 |
| Tax Liens | 213,363 | | | 213,363 |
| Accounts | 46,429 | | | 46,429 |
| Due from Other Funds | - | 92,783 | 10,000 | 102,783 |
| Inventory | 2,801 | | | 2,801 |
| Total Assets | 1,820,033 | 153,073 | 302,921 | 2,276,027 |
| Liabilities | | | | |
| Cash Deficit | | | 9,574 | 9,574 |
| Accounts Payable | 17,145 | | | 17,145 |
| Accrued Salaries Payable | 155,881 | | | 155,881 |
| Due to Other Funds | 102,783 | | | 102,783 |
| Total Liabilities | 275,809 | - | 9,574 | 285,383 |
| Deferred Inflows of Resources: | | | | |
| Prepaid Taxes | 12,139 | | | 12,139 |
| Unavailable Property Tax Revenue | 182,012 | | | 182,012 |
| Total Deferred Inflows of Resources | 194,151 | - | - | 194,151 |
| Fund Balances | | | | |
| Nonspendable | 2,801 | | 182,587 | 185,388 |
| Restricted | 400,945 | 1,797 | - | 402,742 |
| Committed | 573,104 | 151,276 | 115,143 | 839,523 |
| Assigned | 92,011 | | 5,191 | 97,202 |
| Unassigned | 281,212 | | (9,574) | 271,638 |
| Total Fund Balances | 1,350,073 | 153,073 | 293,347 | 1,796,493 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | 1,820,033 | 153,073 | 302,921 | 2,276,027 |

Amounts reported for governmental activities in the Statement of Net Position are different because:

| | |
|--|------------------|
| Total Fund Balance | 1,796,493 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$4,841,263 | 6,621,386 |
| Deferred outflows of resources related to pension plans | 76,793 |
| Deferred inflows of resources related to pension plans | (21,021) |
| Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds: | |
| Bonds Payable | (883,500) |
| Unavailable Property Tax Revenue | 182,012 |
| Net Pension Liability | (69,990) |
| Accrued Compensated Absences | (25,578) |
| Net Position of Governmental Activities | <u>7,676,595</u> |

The notes to financial statements are an integral part of this statement.

TOWN OF TREMONT

Exhibit A-1

GENERAL FUND

STATEMENT OF ESTIMATED AND ACTUAL REVENUES - BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2016

| | Budget | Actual | Over (Under) Budget |
|---|-------------------------|------------------|--------------------------------|
| Taxes | | | |
| Property | 4,767,936 | 4,764,402 | (3,534) |
| Auto Excise | 366,625 | 388,344 | 21,719 |
| Interest and Costs on Taxes and Liens | 23,689 | 38,338 | 14,649 |
| | <u>5,158,250</u> | <u>5,191,084</u> | <u>32,834</u> |
| Intergovernmental Revenues | | | |
| Snowmobile Refund | 464 | 530 | 66 |
| Homestead Reimbursement | 20,398 | 20,398 | - |
| BETE Reimbursement | 469 | 478 | 9 |
| Veterans Reimbursement | 1,110 | 1,258 | 148 |
| Gas Tax Refund | 692 | 1,625 | 933 |
| General Assistance | 1,070 | 1,388 | 318 |
| Federal PILT | 17,990 | 19,148 | 1,158 |
| Tremont Housing Authority PILT | 3,252 | 4,527 | 1,275 |
| U.S. Wildlife PILT | 6,027 | 853 | (5,174) |
| Tree Growth Reimbursement | 430 | 1,243 | 813 |
| | <u>51,902</u> | <u>51,448</u> | <u>(454)</u> |
| Licenses and Permits | | | |
| Building Permit Fees | 5,275 | 4,550 | (725) |
| Town Clerk Fees | 2,072 | 1,574 | (498) |
| Registration Agent Fees | 7,561 | 7,100 | (461) |
| Cable Television | 20,000 | 21,128 | 1,128 |
| Plumbing Fees | 3,316 | 2,520 | (796) |
| Miscellaneous Fees | 589 | 1,662 | 1,073 |
| | <u>38,813</u> | <u>38,534</u> | <u>(279)</u> |
| Local Sources | | | |
| Interest on Investments | 6,500 | 10,650 | 4,150 |
| Other PILT | | 1,382 | 1,382 |
| Cemetery Income | 1,526 | | (1,526) |
| PERC Reimbursements | | 3,551 | 3,551 |
| Insurance Reimbursement | 1 | 234 | 233 |
| | <u>8,027</u> | <u>15,817</u> | <u>7,790</u> |
| Transfers and Other Sources | | | |
| Transfers In | | | |
| Municipal Revenue Sharing | 28,406 | 28,406 | - |
| Harbor Management | 13,901 | 14,969 | 1,068 |
| Wharf Fund | 13,901 | 14,969 | 1,068 |
| Local Road Assistance Program | 50,303 | 50,303 | - |
| Reserves | 92,432 | 93,641 | 1,209 |
| | <u>198,943</u> | <u>202,288</u> | <u>3,345</u> |
| | <u>5,455,935</u> | <u>5,499,171</u> | <u>43,236</u> |
| Fund Balance Used to Reduce Tax Rate | <u>4,499</u> | | |
| Total Revenues and Use of Fund Balance | <u><u>5,460,434</u></u> | | |

TOWN OF TREMONT
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2016

| | Encumbered From 2015 | Budget | Revenues/ Transfers In | Expenditures | Encumbered to 2017 | (Over) Under Budget |
|------------------------|-------------------------|---------|---------------------------|--------------|-----------------------|---------------------------|
| General Administration | | | | | | |
| Wages and Salaries | | 236,364 | | 227,170 | | 9,194 |
| Employee Benefits | | 194,539 | | 200,309 | | (5,770) |
| Office Operations | | 72,672 | | 75,923 | | (3,251) |
| Abatements | | 3,626 | | 3,627 | | (1) |
| Town Office Building | | 15,972 | | 18,534 | | (2,562) |
| Insurance | | 24,274 | | 23,801 | | 473 |
| Contingency | | 3,236 | | 866 | | 2,370 |
| | - | 550,683 | - | 550,230 | - | 453 |
| Protection | | | | | | |
| Fire Department | | 70,000 | | 70,000 | | - |
| Dispatch | | 20,000 | | 20,000 | | - |
| Animal Control | | 5,946 | | 3,886 | | 2,060 |
| Law Enforcement | | 92,040 | | 90,713 | | 1,327 |
| Ambulance | | 39,000 | | 39,000 | | - |
| Emergency Preparedness | | 510 | | 509 | | 1 |
| | - | 227,496 | - | 224,108 | - | 3,388 |
| Recreation | | | | | | |
| Recreation Board | 6,301 | 6,000 | | 10,333 | | 1,968 |
| Harbor House | | 18,575 | | 18,575 | | - |
| | 6,301 | 24,575 | - | 28,908 | - | 1,968 |
| General Assistance | | 2,661 | | 3,080 | | (419) |

**TOWN OF TREMONT
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2016**

| | Encumbered From 2015 | Budget | Revenues/ Transfers In | Expenditures | Encumbered to 2017 | (Over) Under Budget |
|-------------------------------------|-------------------------|---------|---------------------------|--------------|-----------------------|---------------------------|
| Public Works | | | | | | |
| Wages | | 107,943 | | 120,203 | | (12,260) |
| Summer Roads | 138,505 | 202,578 | | 237,136 | 92,011 | 11,936 |
| Winter Roads | | 54,688 | | 54,688 | | - |
| Town Garage Buildings | | 6,047 | | 6,046 | | 1 |
| Equipment | | 94,708 | | 94,708 | | - |
| Seal Cove Fishway | | 101 | | | | 101 |
| Cemetery Care | 7,880 | (3,865) | | 4,194 | | (179) |
| Street Lights | | 10,973 | | 10,572 | | 401 |
| | 146,385 | 473,173 | - | 527,547 | 92,011 | - |
| Solid Waste | | | | | | |
| Trash Disposal | 31,661 | 171,483 | | 168,905 | | 34,239 |
| Landfill Remediation | | 645 | | 2,499 | | (1,854) |
| | 31,661 | 172,128 | - | 171,404 | - | 32,385 |
| Committees | | | | | | |
| Planning Board | | 5,160 | | 1,730 | | 3,430 |
| Board of Appeals | | 1 | | | | 1 |
| Historical Society | | 2,500 | | 2,500 | | - |
| | - | 7,661 | - | 4,230 | - | 3,431 |
| Third Party Donations | | | | | | |
| Campfire Coalition | | 3,000 | | 3,000 | | - |
| Washington Hancock Community Agency | | 780 | | 780 | | - |
| Downeast Health | | 720 | | 720 | | - |
| Island Connection | | 1,500 | | 1,500 | | - |
| Island Explorer | | 3,000 | | 3,000 | | - |
| Downeast Horizons | | 1,600 | | 1,600 | | - |
| Bar Harbor Food Pantry | | 1,500 | | 1,500 | | - |
| Hospice | | 600 | | 600 | | - |
| | - | 12,700 | - | 12,700 | - | - |

**TOWN OF TREMONT
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2016**

| | Encumbered From 2015 | Budget | Revenues/ Transfers In | Expenditures | Encumbered to 2017 | (Over) Under Budget |
|-------------------------------|---------------------------------|------------------|-----------------------------------|---------------------|-------------------------------|------------------------------------|
| Debt Service | | | | | | |
| Hinton Property/ Fire Truck | | 112,952 | | 112,302 | | 650 |
| Town Office | | 101,111 | | 97,967 | | 3,144 |
| New Roads | | 50,303 | | 49,501 | | 802 |
| Snow Plow | | 45,988 | | 45,903 | | 85 |
| | | 310,354 | | 305,673 | | 4,681 |
| Education | | | | | | |
| Elementary School | 206,956 | 2,308,632 | 273,871 | 2,493,178 | 296,281 | - |
| Assessments | | | | | | |
| MDI Community School District | | 1,032,089 | | 1,032,089 | | - |
| County Tax | | 209,417 | | 209,416 | | 1 |
| Overlay | | 18,874 | | | | 18,874 |
| | | 1,260,380 | | 1,241,505 | | 18,875 |
| Operating Transfers Out | | | | | | |
| Reserve Funds | | | | | | |
| Community Building | | 9,499 | | 9,499 | | - |
| Town Equipment | | 2,491 | | 2,491 | | - |
| School Bus Reserve | | 17,000 | | 17,000 | | - |
| School Maintenance | | 10,000 | | 10,000 | | - |
| Bass Harbor Memorial Library | | 49,933 | | 49,933 | | - |
| Town Roads | | 21,068 | | 21,068 | | - |
| | | 109,991 | | 109,991 | | - |
| Totals | 391,303 | 5,460,434 | 273,871 | 5,672,554 | 388,292 | 64,762 |

TOWN OF TREMONT
GENERAL FUND
STATEMENT OF CHANGES IN UNASSIGNED FUND BALANCE
BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2016

Exhibit A-3

| | | |
|--|----------------|------------------------------|
| Unassigned Fund Balance July 1, 2015 | 177,713 | |
| Unassigned Fund Balance June 30, 2016 | <u>281,212</u> | |
| Increase/(Decrease) | | <u><u>103,499</u></u> |

Analysis of Change

| | | |
|---|---------------|------------------------------|
| Budget Summary | | |
| Revenue Surplus (Exhibit A-1) | 43,236 | |
| Unexpended Balance of Appropriations (Exhibit A-2) | <u>64,762</u> | |
| Budget Surplus | | 107,998 |
| Deductions | | |
| Beginning Fund Balance Used to Reduce Tax Rate | | <u>(4,499)</u> |
| Increase /(Decrease) | | <u><u>103,499</u></u> |

TOWN OF TREMONT
GENERAL RESERVE AND RESTRICTED FUNDS
BALANCE SHEET
JUNE 30, 2016

Exhibit A-4

| <i>Assets</i> | <i>Municipal Revenue Sharing</i> | <i>Library Operating Fund</i> | <i>Town Reserves</i> | <i>Totals</i> |
|---|--|---------------------------------------|--------------------------|----------------|
| Cash & Equivalents | | 5,966 | 554,877 | 560,843 |
| Due From Other Funds | 107,465 | 12,261 | | 119,726 |
| Total Assets | 107,465 | 18,227 | 554,877 | 680,569 |
| <i>Liabilities & Fund Balances</i> | | | | |
| Liabilities | | | | |
| Due to Other Funds | | | | |
| Total Liabilities | | | | |
| Fund Balances | | | | |
| Restricted | 107,465 | | | 107,465 |
| Committed | | 18,227 | 554,877 | 573,104 |
| Total Fund Balances | 107,465 | 18,227 | 554,877 | 680,569 |
| Total Liabilities & Fund Balances | 107,465 | 18,227 | 554,877 | 680,569 |

TOWN OF TREMONT
GENERAL RESERVE AND RESTRICTED FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

Exhibit A-5

| | <i>Municipal Revenue Sharing</i> | <i>Library Operating Fund</i> | <i>Town Reserves</i> | <i>Totals</i> |
|---|--|---------------------------------------|--------------------------|---------------|
| Revenues | | | | |
| Intergovernmental | 33,142 | | | 33,142 |
| Local Sources | | 8,260 | 5,000 | 13,260 |
| Interest/Dividends | | | 3,277 | 3,277 |
| Total Revenues | 33,142 | 8,260 | 8,277 | 49,679 |
| Expenditures | | | | |
| All Other | | 52,227 | 14,362 | 66,589 |
| Total Expenditures | | 52,227 | 14,362 | 66,589 |
| Excess of Revenues Over (Under) Expenditures | 33,142 | (43,967) | (6,085) | (16,910) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | | 49,933 | 19,499 | 69,432 |
| Transfers Out | (28,406) | | (47,842) | (76,248) |
| Total Other Financing Sources (Uses) | (28,406) | 49,933 | (28,343) | (6,816) |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 4,736 | 5,966 | (34,428) | (23,726) |
| Fund Balance - July 1 | 102,729 | 12,261 | 589,305 | 704,295 |
| Fund Balance - June 30 | 107,465 | 18,227 | 554,877 | 680,569 |

**TOWN OF TREMONT
GENERAL RESERVE FUNDS
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2016**

| <i>Reserve</i> | <i>Balance July 1</i> | <i>Transfers In</i> | <i>Interest</i> | <i>Revenue</i> | <i>Expenditures</i> | <i>Transfers Out</i> | <i>Balance June 30</i> |
|------------------------------|---------------------------|-------------------------|-----------------|----------------|---------------------|--------------------------|----------------------------|
| Community Building | 73,772 | | 305 | 5,000 | (14,362) | | 74,214 |
| Law Enforcement | 118,150 | 9,499 | 647 | | | | 118,797 |
| Landfill Remediation Reserve | 3,846 | | 21 | | | (645) | 3,222 |
| Museum Settlement | 123,679 | | 677 | | | (45,988) | 78,368 |
| Recreation | 1,207 | | 2 | | | (1,209) | - |
| Seal Cove Fishway | 4,980 | | 27 | | | | 5,007 |
| Library Capital Reserve | 27,385 | | 166 | | | | 27,551 |
| Maintenance of School Plant | 62 | 10,000 | 5 | | | | 10,067 |
| Emergency Special Education | 236,224 | | 1,427 | | | | 237,651 |
| Totals | 589,305 | 19,499 | 3,277 | 5,000 | (14,362) | (47,842) | 554,877 |

**TOWN OF TREMONT
ALL SPECIAL REVENUE FUNDS
BALANCE SHEET
JUNE 30, 2016**

Exhibit B-1

| <i>Assets</i> | <i>Municipal Wharf</i> | <i>Harbor Management</i> | <i>Seal Cove Facilities</i> | <i>Totals</i> |
|--|----------------------------|------------------------------|---------------------------------|----------------|
| Cash | 102,061 | | 3,082 | 105,143 |
| Due From Other Funds | 10,000 | | | 10,000 |
| Total Assets | 112,061 | | 3,082 | 115,143 |
| <i>Liabilities & Fund Balances</i> | | | | |
| Liabilities | | | | |
| Cash Deficit | | 9,574 | | 9,574 |
| Total Liabilities | | 9,574 | | 9,574 |
| Fund Balances | | | | |
| Restricted | | | | - |
| Committed | 112,061 | | 3,082 | 115,143 |
| Unassigned | | (9,574) | | (9,574) |
| Total Fund Balances | 112,061 | (9,574) | 3,082 | 105,569 |
| Total Liabilities & Fund Balances | 112,061 | - | 3,082 | 115,143 |

TOWN OF TREMONT
ALL SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

| | Municipal Wharf | Harbor Management | Seal Cove Facilities | Cable Grant | Totals |
|--|----------------------------|------------------------------|---------------------------------|------------------------|-----------------|
| Revenues | | | | | |
| Local Sources | 89,257 | 31,402 | 3,000 | | 123,659 |
| Interest/Dividends | 790 | (47) | 17 | | 760 |
| Total Revenues | 90,047 | 31,355 | 3,017 | | 124,419 |
| Expenditures | | | | | |
| Capital Outlay | 4,000 | | | | 4,000 |
| Maintenance and Repairs | 13,466 | 6,529 | 10 | | 20,005 |
| Debt Payment | 73,762 | | | | 73,762 |
| All Other | 16,052 | 10,829 | 3,016 | | 29,897 |
| Total Expenditures | 107,280 | 17,358 | 3,026 | | 127,664 |
| Excess of Revenues Over (Under) Expenditures | (17,233) | 13,997 | (9) | | (3,245) |
| Other Financing Sources (Uses) | | | | | |
| Transfers from Other Funds | | | | | - |
| Transfers to Other Funds | (14,969) | (14,969) | | (15,000) | (44,938) |
| Total Other Financing Sources (Uses) | (14,969) | (14,969) | | (15,000) | (44,938) |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | (32,202) | (972) | (9) | (15,000) | (48,183) |
| Fund Balance - July 1 | 144,263 | (8,602) | 3,091 | 15,000 | 153,752 |
| Fund Balance - June 30 | 112,061 | (9,574) | 3,082 | - | 105,569 |

TOWN OF TREMONT
ALL CAPITAL PROJECT FUNDS
BALANCE SHEET
JUNE 30, 2016

Exhibit C-1

| | <u><i>Capital Improvement Projects</i></u> |
|--|--|
| <i>Assets</i> | |
| Cash | 60,290 |
| Due from Other Funds | <u>92,783</u> |
| Total Assets | <u>153,073</u> |
| <i>Liabilities and Fund Balances</i> | |
| Liabilities | |
| Due to Other Funds | <u></u> |
| Total Liabilities | <u>-</u> |
| Fund Balances | |
| Restricted | 1,797 |
| Committed | <u>151,276</u> |
| Total Fund Balances | <u>153,073</u> |
| Total Liabilities and Fund Balances | <u>153,073</u> |

TOWN OF TREMONT
ALL CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

Exhibit C-2

| | <i>Capital Improvement Projects</i> | <i>Dredging Project</i> | <i>Totals</i> |
|---|---|-----------------------------|---------------|
| Revenues | | | |
| Intergovernmental | 25,436 | | 25,436 |
| Local Sources | 360,353 | 26 | 360,379 |
| Total Revenues | 385,789 | 26 | 385,815 |
| Expenditures | | | |
| Dredging | | | - |
| Miscellaneous | 788,370 | | 788,370 |
| Total Expenditures | 788,370 | - | 788,370 |
| Excess of Revenues Over (Under) Expenditures | (402,581) | 26 | (402,555) |
| Other Financing Sources (Uses) | | | |
| Transfers from Other Funds | 60,425 | | 60,425 |
| Transfers to Other Funds | (96,102) | (4,866) | (100,968) |
| Total Other Financing Sources (Uses) | (35,677) | (4,866) | (40,543) |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | (438,258) | (4,840) | (443,098) |
| Fund Balance - July 1 | 591,331 | 4,840 | 596,171 |
| Fund Balance - June 30 | 153,073 | - | 153,073 |

TOWN OF TREMONT
CAPITAL IMPROVEMENT PROJECTS
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2016

| <i>Reserve</i> | <i>Balance July 1</i> | <i>Transfers In</i> | <i>Interest</i> | <i>Revenue</i> | <i>Expenditures</i> | <i>Transfers Out</i> | <i>Balance June 30</i> |
|-------------------------------|---------------------------|-------------------------|-----------------|----------------|---------------------|--------------------------|----------------------------|
| Town Road Reserve | 407,907 | 21,068 | (605) | 360,000 | (788,370) | | - |
| Town Truck | 25,846 | 4,866 | 142 | | | (25,799) | 5,055 |
| Local Road Assistance Program | 26,519 | | 145 | 25,436 | | (50,303) | 1,797 |
| Sidewalks | 45,059 | | 247 | | | | 45,306 |
| Town Equipment Reserve | 36,675 | 17,491 | 139 | | | (20,000) | 34,305 |
| School Bus | 49,325 | 17,000 | 285 | | | | 66,610 |
| Totals | 591,331 | 60,425 | 353 | 385,436 | (788,370) | (96,102) | 153,073 |

TOWN OF TREMONT
BALANCE SHEET
ALL PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

Exhibit D-1

| <i>Assets</i> | <i>Cemetery Trust Fund</i> | <i>Library Trust Fund</i> | <i>Total</i> |
|---|------------------------------------|-----------------------------------|----------------|
| Cash | 173,188 | 14,590 | 187,778 |
| Due from Other Funds | | | - |
| Total Assets | 173,188 | 14,590 | 187,778 |
| <i>Liabilities & Fund Balances</i> | | | |
| Liabilities | | | |
| Due to Other Funds | | | - |
| Total Liabilities | - | - | - |
| Fund Balances | | | |
| Nonspendable | 171,587 | 11,000 | 182,587 |
| Assigned | 1,601 | 3,590 | 5,191 |
| Unassigned | | | - |
| Total Fund Balances | 173,188 | 14,590 | 187,778 |
| Total Liabilities & Fund Balances | 173,188 | 14,590 | 187,778 |

TOWN OF TREMONT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

Exhibit D-2

| | <i>Cemetery Trust Fund</i> | <i>Library Trust Fund</i> | <i>Total</i> |
|---|------------------------------------|-----------------------------------|--------------|
| Revenues | | | |
| Local Sources | 938 | 80 | 1,018 |
| Total Revenues | 938 | 80 | 1,018 |
| Expenditures | | | |
| Cemetery Maintenance | | | - |
| | - | - | - |
| Excess of Revenues Over Expenditures | 938 | 80 | 1,018 |
| Other Financing Sources (Uses) | | | |
| Transfers to Other Funds | | | - |
| Total Other Financing Sources (Uses) | - | - | - |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | 938 | 80 | 1,018 |
| Fund Balance - July 1 | 172,250 | 14,510 | 186,760 |
| Fund Balance - June 30 | 173,188 | 14,590 | 187,778 |



Town Of Tremont

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To: Tremont Citizens
From: Dana J. Reed, Town Manager & Treasurer
Date: March 29, 2017

Re: **Audit Report**

In order to conserve space and reduce printing costs, we have published the 24 most useful pages of the full 53 page audit report. You can review the full report at the Town Office, or we will be happy to mail you a copy upon request.

We are sorry for any inconvenience, but will be happy to answer your questions or comments. Just give us a call or drop me a line.

Sincerely yours,

Dana J. Reed
Town Manager
Treasurer